02
09.01.2026
Court No. 10
AGM

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A 7901 of 2025
(Assigned)

Jasmine Rice Mill Private Limited
-versus
Union of India & Ors.

Mr. Abhratosh Majumdar. Sr. Adv.
Mr. Avra Mazumder.
Mr. Kausheyo Roy.
Ms. Alisha Das.
Ms. Sreeja Mukherjee.
...For the Petitioner.

Mr. Prithu Dudhoria.
Ms. Sukanya Dutta..
... For the I.T. Department.

1. The petitioner in the instant case has challenged inter alia, the order of assessment dated 14th March, 2025 passed by the faceless Assessing Officer under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for the assessment year 2023-24.

2. The petitioner is engaged in the business of manufacturing grain mill products having a Permanent Account Number (PAN) No. AABCJ9927B.

3. Main grievance of the petitioner is with regard to the passing of the said order of assessment without giving any opportunity to produce the relevant documents since the same could not be uploaded due to technical glitch at the time of video conferencing.

4. The petitioner had made several requests for granting further opportunity to upload the documents for consideration but the same remained unanswered.

5. Mr. Prithu Dudhoria, Learned Senior Standing Counsel appearing for the respondents vehemently opposes such contention of the petitioner by placing reliance a table appended at page 250-251 of the impugned order of assessment to demonstrate that ample opportunities were provided to the assessee being the petitioner herein for furnishing and uploading their relevant documents through video conferencing as required for completion of the assessment.

6. Mr. Abhratosh Majumdar, the Senior designated learned counsel for the petitioner submits that though an opportunity was given but the same could not be fructified, being apparent from the observation of the assessment unit at page 266, which is reproduced below :

> **“** Further, during the course of video conference, the issue has been discussed and certain queries raised during video conference, however, representative of the assessee has not replied any query raised in VC and VC schedule for 15 minutes which was non concluded within 15 minutes by the representative of the assessee. In view of the above discussion, cash purchases of Rs. 15,96,51,088/- remain unexplained and unsubstantiated.**”**

7. After hearing the parties at length on the basis of the available records, I am of the considered view since the issues involved herein remains unsubstantiated for not uploading the same through online for concluding the assessment proceeding, the order of assessment warrants an interference of this Court as mandated by the principles of natural justice, by affording a further opportunity to the assessee to furnish the documents as required for the purpose of completing the assessment proceedings.

8. The respondent no. 3 is directed to hold a hearing on 15th January, 2026 at 12 noon upon considering such documents as required for completing the assessment proceeding.

7. The petitioner is directed to appear physically on the fixed time before the respondent no. 3 and submit the relevant documents accordingly.

9. The respondent no. 3 shall complete the entire exercise of the assessment proceeding within a period of one month in accordance with law and communicate the order preferably within a week thereafter.

10. It is made clear, if the petitioner fails to appear on the date fixed by this Court, the respondent no. 3 is directed to pass best judgment assessment on the basis of the records available and filing of the document shall stand forfeited.

13. The writ petition stands disposed of by quashing and setting aside the order of assessment dated 14th March, 2025 along with all other consequential proceedings.

14. Since no affidavit is called for, the allegations contained in the writ petition are deemed not to have been admitted.

14. Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)