

**17.5.2022**

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sl. 46**

**WPA 8232 of 2022**

**Bhadrish Jayantilal Sheth  
Vs**

**Income Tax Officer, Ward 34(1), Kolkata & Ors.**

**Mr. Avra Majumder,  
Sk. Md. Bilwal Hossain  
... For the Petitioner.  
Mr. Om Narayan Rai  
... For the Respondents.**

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned assessment order dated 30<sup>th</sup> March, 2022 under Section 147 read with Section 144B of the Income Tax Act, 1961 relating to assessment year 2013-2014 on the ground of violation of principle of natural justice by not providing the petitioner an opportunity to file reply to the show-cause-notice dated 29<sup>th</sup> March, 2022 by which petitioner was asked to give his reply/show-cause-notice to the proposed draft assessment through Department's Register e-filing account by 23:17:59 hours IST of 30<sup>th</sup> March, 2022, on the ground that before expiry of such time granted to file such reply/objection to the aforesaid show-cause-notice/draft assessment, the respondent/Assessing Officer passed the impugned assessment order on 30<sup>th</sup> March, 2022 at 15:17:08 IST and it is the specific case of the petitioner as appears from paragraph 5 of the pleadings in the writ petition

that the petitioner could not file reply or objection to the aforesaid show-cause-notice due to technical glitches in the portal of the Department.

Learned Advocate appearing for the respondents could not deny the aforesaid allegation of the petitioner, which are substantiated by record.

Considering the submission of the parties, I am of the view that the impugned assessment order dated 30<sup>th</sup> March, 2022, which has been passed before the expiry of the time granted by the Assessing Officer to the petitioner to file reply to the aforesaid show-cause-notice relating to the draft assessment in question and further in view of the technical glitches in the portal of the Department by which petitioner could not file his aforesaid objection, the impugned assessment order is not sustainable in law and the same is set aside and the case is remanded back to the Assessing Officer concerned to pass a fresh assessment order in accordance with law after giving an opportunity to the petitioner to file reply to the aforesaid show-cause-notice dated 29<sup>th</sup> March, 2022, which shall be filed by the petitioner within seven days from date and shall pass a reasoned and speaking order and by observing principle of natural justice.

With these observations, this writ petition being  
WPA 8232 of 2022 is disposed of.

( Md. Nizamuddin, J. )