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IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
APPELLATE SIDE  
(Through Video Conference)

**WPA 19684 of 2021**

Haldia Steels Pvt. Ltd.  
Vs.  
Union of India & Ors.

Mr. Abhratosh Majumder,  
Mr. Avra Mazumder  
.... For the petitioner.

Mr. S. N. Dutta,  
Mr. Madhu Jana  
... For Union of India.

In this matter the petitioner has challenged the impugned assessment order dated 28<sup>th</sup> September, 2021, under section 147 read with section 144B of the Income Tax Act on the ground of violation of principle of natural justice by not serving copy of the draft assessment and revised draft assessment in question before passing the final impugned assessment order.

Learned advocate appearing on behalf of the respondent/Assessing Officer concerned submits that no records are maintained in the office regarding service of any show-cause notices, draft assessment or revised draft assessment upon the assesseees which is very strange as to how the respondent/Income Tax Department is working and taking advantage of this situation and the Court having no cooperation and assistance from the

respondent/Income Tax Department, orders in favour of the assessee/petitioners and prejudicial to the interest of department of revenue are being passed in several matters. It is expected that the Principal Chief Commissioner of Income Tax will take note of this observation and do the needful to protect the interest of the revenue and to see that department counsels are cooperated by the Assessing Officer concerned and there must be a coordination amongst the officer concerned and the judicial section of the department. This is not a solitary case, now-a-days I find in several cases that after the orders are passed for placing any record or instruction, in spite of repeated communication from panel counsel as well as from the office of the Ministry of Law, the officers concerned are not providing appropriate instruction and not cooperating with their panel counsel at the time of hearing and because of this situation assessee/petitioners are benefited and the interest of the revenue is most likely to suffer.

Considering the submissions of the parties and taking into account failure on the part of the respondent/Income Tax Authorities concerned to produce the relevant records regarding service of the draft assessment and revised draft assessment upon the assessee/petitioners before passing the impugned assessment order, the impugned assessment order dated

28<sup>th</sup> September, 2021, being Annexure P-11 to the writ petition is quashed with a liberty to the Assessing Officer concerned to serve a copy of the draft assessment and revised draft assessment upon the petitioner and proceed in accordance with law.

Personal appearance of Mr. K. M. Dixit, Commissioner of Income Tax (Judicial) stands dispensed with.

Ministry of Law & Justice, Branch Secretariat shall communicate this order to the Chief CIT, West Bengal & Sikkim for taking necessary steps so that in future such incidents are not repeated.

With these observations, the writ petition, being WPA 19684 of 2021 is disposed of.

**(Md. Nizamuddin, J.)**