



**OFFICE OF THE  
PRINCIPAL CHIEF COMMISSIONER OF INCOME-TAX  
UP (WEST) & UTTARAKHAND REGION  
AAYAKAR BHAWAN, 16/69, CIVIL LINES, KANPR-208 001  
PHONE & FAX No.: 0512-2304418**

No. Pr. CCIT/KNP/JCIT(T&J)/5(17)/2022-23/2816

Dated: 07.08.2022

To,

The Chief Commissioner of Income Tax,  
Ghaziabad/Dehradun

The Pr. Commissioner of Income Tax-1,  
Kanpur/Agra.

The Pr. Commissioner of Income Tax,  
Dehradun.

The Pr. Commissioner of Income Tax (AU)/(VU)/(RU)-1,  
Kanpur/Meerut/Muzaffarnagar/Agra/Aligarh

The Commissioner of Income Tax (AU)-1, 2 & 3,  
Kanpur

The Commissioner of Income Tax (Appeals)-4  
Kanpur

The Commissioner of Income Tax (AU)-1 & 2,  
Agra

The Commissioner of Income Tax (AU)-1,  
Ghaziabad/Meerut/Muzaffarnagar/Aligarh/Noida/Dehradun

Madam/Sir,

**Sub: Observation of the Hon'ble High Court in Civil Misc. Writ Petition (Tax) No. 723 of 2022 in the case of S.R. Cold Storage Vs. Union of India and others - Regarding -**

In reference to the above, the Sr. Standing Counsel of the department has informed that during the court proceedings the Hon'ble High Court has made adverse observations that, in several writ cases before it, the principles of natural justice have not been followed and assessments have been made on the basis of incorrect facts or arbitrarily without considering the submissions of the assessee.

2. In view of the above, it is hereby directed as under:

- a) That in all proceedings under the Act, adequate opportunity should be provided to the assessee before passing any order.

- b) That any statutory order, including assessment orders, should be framed only after proper consideration of the submission of the assessee and reasons should be recorded in detail if the version of the assessee is proposed to be rejected.
- c) That a review of all writ cases, wherein the assessee has challenged the assessment order claiming that the principles of natural justice were not followed, or is denying the information on the basis of which the notice was issued or order was passed, may be carried out and remedial action taken u/s 154 or u/s 264 wherever deemed necessary.

3. A list of such cases is being obtained from the departmental counsels. However, PCsIT may also search cases from the online data-base of the Hon'ble Allahabad High Court, and take action as per Para-2(c) above.



Shishir Jha  
Principal Chief Commissioner of Income Tax,  
U.P. (West) & Uttarakhand Region,  
Kanpur.

Copy for kind information to:-

1. Chairman, CBDT, New Delhi.
2. Member (L&C) / Zonal Member, CBDT, New Delhi.