

District Bar Association

Civil Writ Jurisdiction Case No.9078 of 2023

FORUM

Patna High Court

ORDER DATE

23 Apr 2024

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

8. The learned Senior Standing Counsel also points out that Annexure-3 is a letter received by one Abhishek Kumar, who does not represent the Bar Association, who is the petitioner herein. 9. The learned counsel for the petitioner, however, points out that Abhishek Kumar is the Chartered Accountant who has been entrusted with the filing of returns and also hearing. 10. The Income Tax Department though submits that the adjournment request was not received in the ITBA portal, does not disown the mail issued as produced at Annexure-3. There is nothing pointed out by the Department also that suitable instructions were issued to the assesses to upload the adjournment requests in a particular portal. The computerisation is to facilitate expeditious assessment and it cannot result in such gross violations of principles of natural justice. What is prayed for by the petitioner, which is a District Bar Association is only for reconsideration after hearing it orally. 11. In such circumstances, we set aside the order dated 27.03.2023 as contained in Annexure-2 series in the writ petition. 12. The Income Tax Officer, Ward-3(4), Saharsa, who has filed the counter affidavit in the writ petition, shall on receipt of the certified copy of the judgment, facilitate the opening of the portal so as to enable filing of objections. 13. The petitioner shall file the objections and after affording a personal hearing, the matter shall be considered afresh. 14. We make it clear that the assessment order is set aside only on violation of the principles of natural justice and we have not looked at the merits of the assessment at all. 15. The writ petition stands disposed of with the aforesaid direction.

SOURCE & VERIFICATION

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READ ORDER

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