

OD-11

WPO/448/2025  
THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

Usha Martin Telematics Ltd.  
Versus  
Assistant Commissioner of Income Tax & Ors.

BEFORE:  
The Hon'ble JUSTICE RAJA BASU CHOWDHURY  
Date: 25<sup>h</sup> July 2025

Appearance:  
Ms. Fereshte Sethna, Advocate  
Mr. Mrunal Parekh, Advocate  
Mr. Prakalathan Bathey, Advocate  
Mr. Abhra Jena, Advocate  
Mr. Abhishek Kabir, Advocate  
for the petitioner  
Mr. Prithu Dudheria, Advocate  
for the respondent

The Court: 1. Affidavit of service filed in Court today is taken on record.

2. Challenging the notice issued under section 148A(3) of the Income Tax Act (hereinafter referred to as “the said Act”) for the assessment year 2019-20 dated 29<sup>th</sup> April 2025 and the notice under section 148 of the said Act in respect of the self-same assessment year dated 20<sup>th</sup> April 2025 the instant writ petition has been filed.

3. Learned advocate representing the petitioner would contend that although, the petitioner upon receipt of the notice under section 148A(1) of the said Act dated 31<sup>st</sup> March 2025 in respect of the assessment year 2019-20, while responding to such notice by a letter

dated 11<sup>th</sup> April 2025 had duly requested the jurisdiction assessing officer to provide the petitioner with an opportunity of hearing to make further submission, in the event he proposed to pass an adverse order, the proceeding was disposed of without affording an opportunity of personal hearing to the petitioner. Mr. Dudheria, learned advocate appears on behalf of the Department. He acknowledges the fact that in the instant case no opportunity of personal hearing was actually afforded to the petitioner.

4. Having regard to the scheme of the said Act in relation to issuance of notice under Section 148 of the said Act, pertaining to the facts of the case which requires and casts an obligation before making assessment, re-assessment or re-computation under Section 147 of the said Act, on the assessing officer to comply with the provisions of Section 148A of the said Act, inter alia, including the right of the assessee to show-cause and being provided with an opportunity of being heard, I am of the view, failure to afford such opportunity of personal hearing vitiates the order itself. As such without going into the merits of the order, I am of the view that on the ground of violation of principles of natural justice, the aforesaid order dated 29<sup>th</sup> April, 2025 under Section 148A(3) cannot be sustained. The same is accordingly set aside. The respondents are directed to forthwith take steps and complete the proceedings by affording an opportunity of personal hearing to the petitioner not later than 12 weeks from the date of communication of this order.

5. The writ petition is accordingly disposed of.

(RAJA BASU CHOWDHURY, J.)