AD 7.
25.09.2026
S.D.
Ct. No. 654
Bench ID
266460

In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 10377 of 2026

Bangladesh Steel Re-Rolling Mills Ltd.
Vs.
Union of India & Ors.

Mr. Pradesh Jewrajka
Ms. Pooja Jewrajka
Mr. Ayush Singhania
...For the petitioner
Mr. Shiv Shankar Banerjee
Mr. Anurag Roy
...For the respondent Income-Tax Authorities

1. The writ petitioner has challenged an order dated February 26, 2026 under Section 92CA (3) of the Income Tax Act, 1961.
2. It is the allegation of the petitioner that the petitioner has not been heard before such order has been passed.
3. This Court by an order dated September 1, 2026 directed the respondent to file a report as to whether such allegation of the petitioner is correct or not. Today, the learned advocate for the respondents has appeared and filed a report signed by DCIT (International Taxation), Circle 1(1), Kolkata.

4. From the said report, it appears that pursuant to the second show-cause notice dated January 14, 2026 issued to the petitioner and authorized representative of the petitioner, Shri Sunil Ganorial voluntarily appeared and participated the proceedings and also filed written submissions/replies.

5. It is the submission of the learned counsel for the respondents that the said statement would go to demonstrate that the petitioner was heard before the order impugned was passed.

6. Upon perusal of the order impugned, it does not appear that the petitioner has been given a personal hearing at the behest of the respondents. Although from the impugned order, it appears that the replies of the petitioner were duly considered by the authorities concerned though I find that the assessment order passed by the authorities seems to be a cryptic one. No reasons have been given in the said order and details of opportunity given to the assessee are recorded. Such recording of the response of the assessee shows that the assessee's replies have been considered although the contentions raised in

the said replies do not appear from the assessment order.

7. Learned advocate for the respondents submits that the time period of passing of such order has expired on January 20, 2026. The writ petition has been filed on April 27, 2026.

8. In such view of the matter, the order dated February 26, 2026 is set aside by directing the authorities to pass a reasoned order within six weeks from the date of communication of this order after dealing with all the contentions of the petitioner and also giving an opportunity of personal hearing to the petitioner in accordance with law. The reasoned order shall thereafter be communicated to the petitioner within one week from the date of passing of the same and the time to pass the assessment order is extended for a further period of six months from date.

9. **WPA 10377 of 2026** is **disposed of**.

(Aryak Dutt, J.)

SUROJIT DAS Digitally signed by SUROJIT DAS
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