31.03.2026
Item No.18
Ct. No.237
Suman

WPA 4433 of 2026

M/s. R. S. Fuel Private Limited
-Vs-
Union of India and Ors.

Mr. Rajesh Kumar Mishra
Mr. Sutirtha Das
..for the petitioner

Mr. Soumen Bhattacharjee
Ms. Sukanya Dutta
Mr. A. Das
Mr. R. Seal
Ms. S. Ghosh
..for the respondent

The assessment year 2015–2016 was sought to be reopened through the issuance of a notice dated April 25, 2024 under Section 148A(d) of the Income Tax Act, 1961 by the Department.

The petitioner contends that, in the present case, the applicable period of limitation is six years. The petitioner argues that the amendment introduced by the Finance Act, 2021 operates prospectively; accordingly, the period of limitation available to the Department remains six years, and not ten years.

The Revenue, however, submits that the limitation period extends to ten years, asserting that the reassessment was not time-barred as of April 1, 2021.

The petitioner, in my view, thus established an arguable case.

In view of the foregoing, there shall be a stay on the operation of the notice dated April 25, 2024 for a period of eight weeks from the date hereof.

The Revenue shall file its affidavit-in-opposition within four weeks from the date hereof.

The petitioner may file a reply thereto, if any, within two weeks thereafter.

List this matter after six weeks under the heading “To Be Mentioned.”

(**Kausik Chanda, *J.***)