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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 4324 of 2025

JK Mosun and Sons Jewellers Private Ltd. & Ors.
Versus
Union of India & Ors.

Mr. Abhratosh Majumder, Sr. Advocate
Mr. Pratyush Jhunhunwala
Mr. Rishi Raju
Ms. Sretapa Sinha
Ms. Sruti Datta
... For the petitioners

Mr. Prithu Dudhuria
... For the respondents.

1. Affidavit of service filed in Court today is taken on record.
2. Although, the order under Section 127 of the Income Tax Act 1961 dated 16th January, 2025 has been challenged on diverse grounds, Mr. Majumder, learned senior advocate appearing on behalf of the petitioners, on instruction, would submit that although an opportunity of personal hearing was afforded by the Principal Commissioner of Income Tax before passing the order dated 16th January, 2025, however, since the petitioners had missed the notice dated 2nd January, 2025 whereby the petitioners were afforded an opportunity to appear before the concerned respondent on 8th January, 2025, he seeks for a direction so that the concerned respondent may afford an opportunity of

hearing to the petitioners which they had missed out.

3. Mr. Dudhoria, learned advocate representing the respondents would, however, submit that an order has already been passed under Section 127 of the Income Tax Act 1961, and as such at this stage no interference is called for.
4. Having heard the learned advocates appearing for the respective parties and noting that petitioners had missed the opportunity to present their case, I am of the view that Mr. Dudhoria should take appropriate instruction whether by retaining the above order another opportunity of hearing can be given to the petitioners, especially when the matter pertains to order passed under Section 127 of the Income Tax Act, 1961 for the respondents to take a final call on the order dated 16th January, 2025.
5. Having regard thereto, let this matter stand adjourned and be listed on 27th March, 2025 under the same heading.

(Raja Basu Chowdhury, J.)