

September 25, 2025
Sl. No.1 & 2
Court No.236
s.biswas

WPA 4147 of 2025
With
CAN 1 of 2025

JKJ and Sons Jewellers and others
vs.
The Union of India and others

WITH

WPA 4324 of 2025
With
CAN 1 of 2025

JK Mosun and Sons Jewellers Private Limited and others
vs.
The Union of India and others

Mr. Pronit Bag
Mr. Anuj Mishra
Mr. Balaram Patra
Ms. Amani Kayan
... for the petitioners in both the petitions
Mr. P. Dudhoria
... for the respondents in WPA 4147 of 2025
Mr. Amit Sharma
... for the respondents in WPA 4324 of 2025

1. Parties are represented through their respective learned counsel.
2. Learned counsel for the Revenue Department/respondents files their affidavits-in-opposition, which are taken on record. Time to file reply is extended till 2 weeks after puja vacation.
3. Let the matter appear in the list in the combined monthly list of December, 2025, along with WPA 4456 of 2025, WPA 4992 of 2025 and WPA 4889 of 2025.

In re: CAN 1 of 2025

4. The writ petitioner files the present CAN application praying *inter alia* for the following reliefs:

- (a) *An order quashing and/or setting aside the impugned assessment orders along with the notice of penalty dated February 21, 2025, February 23, 2025, March 24, 2025, March 26, 2025, March 29, 2025, March 30, 2025 and March 31, 2025, impugned notices dated February 28, 2025, March 7, 2025 and March 8, 2025 issued for various assessment years and/or all proceedings thereunder and/or pursuant thereto and/or touching thereon including the purported orders dated April 15, 2025, April 16, 2025 and April 17, 2025;*
- (b) *Stay of operation of the impugned assessment orders along with the notice of penalty dated February 21, 2025, February 23, 2023, March 24, 2025, March 25, 2025, March 26, 2025, March 29, 2025, March 30, 2025 and March 31, 2025, impugned notices dated February 28, 2025, March 7, 2025 and March 8, 2025 issued for various assessment years and/or all proceedings thereunder and/or pursuant thereto and/or touching thereon including the purported orders dated April 15, 2025, April 16, 2025 and April 17, 2025 pending disposal of the writ petition;”*

5. In similar writ petitions, the writ petitioners have challenged the proceedings initiated under Section 127 of the Income Tax Act, 1962 (hereinafter referred to ‘the said Act’). The said writ petitions were taken up for hearing on 27.03.2025, wherein the Co-ordinate Bench was pleased to observe that if steps have been taken by the respondents, the same shall abide by the result of the instant writ petition.

6. In the instant CAN application, the applicants pray for quashing of the assessment order dated 21.02.2025 and the notices connected thereto.

7. Learned counsel for the respondents vehemently opposes and submits that certain facts pleaded in the CAN application have occurred prior to the hearing of the writ petition. Those facts have not been brought on record. The same has been objected by the applicants.
8. The applicant prays leave to file the supplementary affidavit. Such prayer is allowed and the same is kept on record.
9. After hearing the rival contention of the parties, I am of the considered view that since the learned Co-ordinate Bench of this Court is already in seisin of the subject matter of the main writ petition, therefore, for the sake of propriety this court does not wish to go into the merits of the case. For the interest of justice, equity and good conscience only gives an interim protection to the applicants by directing the respondent authorities not to give effect to or enforce any consequential proceedings connected to the order of assessment passed on 21.02.2025 till the month of December, 2025.
10. In both the matters the respondents are permitted to file their affidavit-in-opposition within 4 weeks after puja vacation and reply, if any, within 2 weeks thereafter.

11. Let the matters appear along with connected applications, if any, on the next returnable date as fixed by the learned Co-ordinate Bench.
12. CAN 1 of 2025 is disposed of.

(Smita Das De, J.)