

D/L - 10  
25/03/2025  
Court. No. 5  
S.Kundu

**WPA 4992 of 2025**

**Jatin Mosun**  
**Vs.**  
**Union of India & Ors.**

Mr. P. Jhunjhwala,  
Mr. R. Raju,  
Ms. S. Sinha,  
Ms. S. Datta

...for the petitioner.

Mr. Prithu Dudhoria

...for the respondents.

1. Challenging the order dated 4<sup>th</sup> December, 2024 passed under Section 127 of the Income Tax Act, 1961 (hereinafter referred to as the said Act), the instant writ petition has been filed.
2. The petitioner would submit that although an opportunity of hearing was offered to the petitioner vide notice dated 25<sup>th</sup> November, 2024 calling upon the petitioner to appear on 28<sup>th</sup> November, 2024, however, since the petitioner's authorised representative was unwell, the petitioner has sought for an adjournment on 2<sup>nd</sup> December, 2024.
3. The petitioner would submit that without considering the petitioner's adjournment petition, the proceedings under Section 127 was disposed of by passing the order dated 4<sup>th</sup> December, 2024.

4. Having regard to the above, I am of the view that Mr. Dudhoria, learned advocate appearing on behalf of the respondents should take appropriate instruction in the matter.
5. To enable the respondents to take instruction in the matter, let this matter stand adjourned and appear under the same heading on 28<sup>th</sup> March, 2025.

**(Raja Basu Chowdhury, J.)**