

27.01.2026
Item No.37 (DL)
Court No.551
AJ.

**IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION**

W.P.A. 23431 of 2025

CAN 1 of 2026

Abul Kalam

-Vs-

**Deputy Commissioner of Income
Tax, Central Circle-1(2), Kolkata Ors.**

Mr. Ratnanko Banerji, Ld. Sr. Adv.,
Mr. Pratyush Jhunhunwala,
Mr. Tridib Bose,
Mr. Aniruddha Goyeal.

.....for the petitioner.

Mr. Amit Sharma,
Mr. Abhishek Kumar Agrahari.

....for the State.

1. Affidavit of service filed on behalf of the petitioner be kept with the record.

2. This writ petition seeks a direction restraining the respondent Revenue Authorities from *“taking any coercive step against the petitioner without complying with the order dated January 27, 2020”*.

3. CAN 1 of 2026 has been filed thereby bringing on record events that have taken place subsequent to the filing of the writ petition and also assailing an order dated January 20, 2026 passed by the Commissioner of Income Tax (Appeals) whereby the petitioner’s application for stay of the demand has been rejected.

3. Leave is sought to bring on record a letter dated January 21, 2026 issued by the respondent Revenue Authorities whereby the petitioner has been threatened with coercive step in case the petitioner fails to put in a sum equivalent to 20 per cent of the outstanding demand in respect of assessment year 2020-21. Such supplementary affidavit is taken on record. A copy thereof has been made over to the learned Advocate appearing for the respondent Revenue Authorities.

4. Heard Mr. Banerji, learned senior Advocate appearing for the petitioner and Mr. Amit Sharma, learned Advocate appearing for the respondent Revenue Authorities.

5. List this matter for further consideration on February 04, 2026 at 2 P.M. as jointly suggested by the parties.

6. Since the Court is in seisin of the matter and hearing is yet to be concluded, the respondent Revenue Authorities are requested not to take any coercive step in the meantime.

7. Parties to act on the server copy of this order downloaded from the official *website* of this Court.

(Om Narayan Rai, J.)