N.22Sl

151/CL
10.02.26
Sl-19
Ct.551
(S.R.)

WPA 23803 of 2025

Savitri Devi Health Care Pvt. Ltd.
v.
Union of India & Ors.

Mr. Avra Mazumder
Ms. Alisha Das
Ms. Elina Dey
Ms. Ruponita Ghosh ... for the petitioner.

Mr. Siddhartha Lahiri
Mr. Sujit Mitra ... for the respondents.

1. This writ petition has been filed against an order dated August 28, 2025 passed under Section 271D of the Income Tax Act, 1961 (hereafter the 'said Act of 1961') in respect of assessment year 2017-18 whereby the penalty has been imposed upon the petitioner.

2. Mr. Mazumder, learned advocate appearing for the petitioner submits that the impugned penalty proceeding, which has culminated into the order impugned is wholly without jurisdiction inasmuch as the Assessing Officer did not record any satisfaction, which is a *sine qua non* for the purpose of initiation of a penalty proceeding, in the order of assessment prior to the initiation of the penalty proceeding. In support of his contention that a proceeding for imposition of penalty initiated without recording satisfaction is wholly without jurisdiction, he has relied on a judgment of the

Hon'ble High Court of Gujarat in the case of ***Principal Commissioner of Income-Tax v. Parivar Television Pvt. Ltd.*** *reported at* ***[2025] 483 ITR 391 (Guj)***. It is submitted that the said judgment was challenged before the Hon'ble Supreme Court by way of a Special Leave Petition, which was dismissed by the Hon'ble Supreme Court by an order dated October 7, 2025 reported at ***(2025) 481 ITR 14***. Mr. Mazumder also relied on an interim order passed by this Court by a Coordinate Bench of this case in the case of ***Merlin Projects Limited v. Joint Commissioner of Income Tas Central Circle Central Range 2 Kolkata & Ors. (WPO 290 of 2025)*** dated June 12, 2025 in support of his aforesaid contention.

3. Mr. Mazumder further submits that the notice to show cause issued prior to the passing of the order impugned is vague inasmuch as the same does not indicate with specificity the charges, which the petitioner was required to answer. It is next submitted that the penalty proceedings are absolutely time barred inasmuch as the same have been initiated five and half years after the passing of the order of assessment (i.e. October 1, 2019) in terms of Section 225(1)(a) of the said Act of 1961.

4. Mr. Lahiri, learned advocate appearing for the respondent Revenue Authorities seeks time to take

instruction on the aspect as to whether the satisfaction was recorded or not. He submits that he shall in the meantime also go through the judgments cited by Mr. Mazumder.

5. As prayed for, list this matter on February 17, 2026.

(Om Narayan Rai, J.)