11.6.2026
ct no. 10
Sl. 13
AGM

WPA 28492 of 2025

Rahee Infratech Limited
-Versus-
Union of India & Ors.

Mr. Avra Mazumdar.
Ms. Alisha Das.
Ms. Rupomita Ghose.
...for the petitioner.

Mr. Anurag Roy.
... for the Income Tax Authorities.

1. Learned advocate appearing for the respondents seeks an adjournment on the ground of the unavailability of his senior Mr. Tarak Nath Jaiswal. Such adjournment is opposed by the learned counsel appearing for the petitioner who submits that on various occasions, the learned senior counsel appearing for the respondents has sought time for obtaining instructions from the Department, however till date, the respondents have not come up with specific instructions on the issue involved herein.
2. The petitioner asserts that for the assessment year 2022-23, a sanction order has been passed under Section 279(1) for filing complaint under Section 276B of the Income Tax Act, 1961, which is the subject matter of challenge in the instant writ petition.

3. Considering that writ petition challenges a sanction for criminal prosecution under Section 276B, which entails penal consequences a prima facie case for interim protection is made out.
4. The respondent authorities are restrained from taking any coercive steps in respect of order the order dated 19.9.2025 being Annexure No. P/6 at page 40 of the writ petition till the next date of hearing.
5. The respondents shall come prepared with specific instruction on the next date. No further adjournment shall be granted on the ground of obtaining instruction.
6. Let this matter appear on 16th June, 2026.

(Smita Das De, J.)