24.12.2025
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CRR 5554 of 2025

M/s. Global Enterprise & Ors.
Vs.
The State of West Bengal & Anr.

Mr. Pratim Priya Dasgupta
Mr. Amit Agarwala
Mr. Sarban Bhattacharjee
Mr. Amit Dey …for the Petitioners

The petitioners have prayed for quashing of the d proceeding in connection with C.S. case no. 180447 of 2024 under Section 276(B) read with Section 278(B) of the Income Tax Act, 1961, presently pending before the learned Judicial Magistrate, 16th Court, Calcutta.

The allegation levelled against the petitioners is that a huge amount of tax was not paid within the due date for the financial year 2017-2018 (Assessment year 2018-2019).

Learned counsel for the petitioners submits that the said tax amount has already been paid by the petitioners. He further submits that the complaint was lodged before the Trial court on 30th September, 2024 when Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS) has come into force. However, the learned Trial Court without complying the provision laid down under Section 223 of the BNSS, took cognizance which is barred by law. Thereafter, learned court below issued process against the petitioners and as such, the impugned proceeding is not maintainable in the eye of law.

Having heard learned counsel for the petitioners, the application is admitted.

Petitioners are directed to serve a copy of the application upon the opposite party no. 2 by speed post intimating the next date of hearing and to file affidavit of service on the returnable date.

Let the matter appear in the Monthly list of March, 2026 under the heading **“Contested Application”.**

Learned counsel for the petitioners prays for interim stay of the impugned proceeding.

Having heard learned counsel for the petitioners and that the petitioners have made out an arguable case which requires adjudication on merit, let the impugned proceeding being C.S. case no. 180447 of 2024 under Section 276(B) read with Section 278(B) of the Income Tax Act, 1961, presently pending before the learned Judicial Magistrate, 16th Court, Calcutta be stayed for a period of twelve weeks or until further order, whichever is earlier.

Urgent Photostat certified copy of this order, duly applied for, be given to the parties upon compliance of all requisite formalities.

(Dr. Ajoy Kumar Mukherjee, J.)