

**CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE**

18 01.9.2025
Sc Ct. no. 2

WPA 1733 OF 2025

Ashish Shah

Vs.

Union of India & Ors.

Ms. Manju Agarwal (VC)
Mr. Deborshi Dhar
Ms. Taniya Bhowmik.

....For the Petitioner

Mr. Sudipto Majumdar, DSGI
Mr. Tridip Saha.

....For the Respondents

Affidavit-of-service, filed today in Court, is taken on record.

Ms. Manju Agarwal, learned Senior Advocate appears through virtual mode for the petitioner.

Mr. Tridip Saha, learned Advocate led by Mr. Sudipto Majumdar, learned Deputy Solicitor General of India appears for the respondents.

Considering the issue involved in this writ petition and considering the prayers made therein, there is no scope for any interim order. Affidavits are called for.

The respondents shall file affidavits-in-opposition on or before **September 15, 2025**. Reply, if any thereto, shall be filed by **September 22, 2025**.

The writ petition shall appear under the heading “**For Orders**”, since a point of law is only involved to be decided, before the available **Circuit Bench** then, subject to its convenience.

Ms. Manju Agarwal, learned Senior Advocate submits that, on the amount being the subject matter in the instant writ petition, tax has already been deducted at source by the erstwhile employer of the petitioner.

Such deduction of tax at source by the erstwhile employer shall abide by the result of this writ petition.

In any event, if at the time of final hearing of the writ petition it appears that, the erstwhile employer is required to be impleaded in the writ petition, such impleadment shall be done at that juncture.

(Aniruddha Roy, J.)