OD-10 ORDER SHEET

IA No.GA/1/2025
IN
CS/4/2025
IN THE HIGH COURT AT CALCUTTA
ORDINARY ORIGINAL CIVIL JURISDICTION
ORIGINAL SIDE

SANJAY CHOUDHARY
VS.
DEWKI NANDAN CHOUDHARY & ORS.

BEFORE:
The Hon'ble JUSTICE ARINDAM MUKHERJEE
Date: 22nd April, 2026.

Appearance:
Mr. Rajarshi Dutta, Mr. Sayantan Bose, Ms. Priyanka Gope,
Mr. Shounak Mukhopadhyay, Advocates for the plaintiff.

Mr. Altamash Alim, Mr. Sumit Biswas, Ms. Rajashree Bhowmick,
Advocates for defendant no.1.

The Court: Today is fixed for the argument in reply on behalf of the defendant no.1 in the demurer application being GA 3 of 2025 which is being heard along with the plaintiff's amendment application being GA 5 of 2025. The defendant no.1 before commencing argument places before the Court two electronically generated notices issued by the office of the Income Tax Department, CIT (Exemption), Kolkata which are dated 18th April, 2026. The defendant no.1 who is restrained by an order dated 9th January, 2025 from representing himself for holding out to be a trustee of Kanahaiya Lal Ramkumar Memorial Trust having its office at 178, Mahatma Gandhi Road, Kolkata – 700 007 seeks leave to appear before the Income Tax Authority on 24th April, 2026 when the proceedings under Section 80G(5)(ii) and the proceedings under Section 12A(1)(ac)(ii) of the Income Tax Act, 1961 are scheduled for hearing.

The plaintiff objects to such prayer. The plaintiff says that on an earlier occasion the defendant no.1 without seeking leave of Court filed the income tax return by using the digital signature of the plaintiff. A contempt petition was filed by the plaintiff which was disposed of by an order dated 16th February, 2026. By placing the said order of a Co-ordinate Bench the plaintiff says that it was clearly held that the defendant no.1 had violated the interim order of injunction dated 9th January, 2025 which is still in subsistence. The defendant no.1, therefore, is seeking leave to represent the trust as a trustee though this Court on a prima facie case made out by the plaintiff has been pleased to restrain the defendant no.1 from representing or holding out to be a trustee of the said Kanahaiya Lal Ramkumar Memorial Trust. The plaintiff also says that the attempt of the defendant no.1 is mischievous. The defendant no.1 is desparately trying to project himself as the trustee of the said trust so that he can render the suit and the applications filed by the plaintiff as infructuous. The defendant no.1 does not have any authority to represent the trust as a trustee.

In response, the defendant no.1 says that his appearance before the Income Tax Authority is for the benefit of the trust as the said defendant has the necessary documents which will aid the trust in the two proceedings before the Income Tax Authority.

After hearing the parties and considering the submissions, I am unable to accept the contention of the defendant no.1. The defendant no.1 if is so diligent in protecting the interest of the trust then the said defendant should hand over whatever materials and documents of the trust lying in his possession and custody to the plaintiff for being placed before the concerned authority. The oral prayer made by the defendant no.1 to permit him to participate in the proceedings before the Income Tax Authority in the capacity of a trustee of Kanahaiya Lal Ramkumar Memorial Trust is refused.

On the prayer of the defendant no.1, the hearing of this application and GA 3 of 2025 and GA 5 of 2025 is adjourned. Let this matter appear in the monthly list of May, 2026.

The interim order passed in GA 1 of 2025 which is in subsistence is extended till 30th June, 2026 or until further orders whichever is earlier.

(ARINDAM MUKHERJEE, J.)

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