

OD-4

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/84/2026

AZAD KUMAR NAHATA
VS
INCOME TAX OFFICER, WARD 34 (1) AND OTHERS

BEFORE:

The Hon'ble JUSTICE SMITA DAS DE

Date : May 7, 2026.

Appearance:

Ms. Swapna Das, Adv.
Mr. Siddhartha Das, Adv.
...for the petitioner

Mr. Taraknath Jaiswal, Adv.
Mr. Madhu Jana, Adv.
Mr. Wahed Reja, Adv.
...for the respondents

The Court: The petitioner, in the instant case, challenges, *inter alia*, the purported notice of demand issued under Section 226 of the Income Tax Act (hereinafter referred to as the "said Act") dated 30th July, 2025.

The petitioner submits that the petitioner, in the instant case, is an assessee who filed his return of income for the assessment year 2009-10 on 17th March, 2010 and accordingly, an intimation under Section 143(1) of the said Act has been issued by the Income Tax Authorities for the relevant assessment year. The petitioner further submits that for the first time on 30th July, 2025, a notice of demand under Section 226 imposing a purported demand of Rs.1,33,15,481/- has been received by the assessee for the assessment year 2009-10, without serving any copy of the order passed under Section 143 (3) of the said Act dated 27th December, 2010. Thereafter, the

petitioner filed a letter dated 21st August, 2025, before respondent no.1 seeking a copy of the order under Section 143(3) for the assessment year 2009-10 but the same remain unheeded. Despite repeated reminders to the authority concerned, the respondent authorities have failed to furnish a copy of the said order passed.

Learned counsel appearing for the respondent authorities vehemently opposes the same and submits that a notice of demand has already been issued and served upon the petitioner. A letter dated 25th September, 2014 has been issued by the Income Tax Authorities to the petitioner directing payment of the outstanding demands, failing which coercive recovery measures would be initiated against the petitioner.

Learned counsel for the respondent is directed to furnish the order dated 27th December, 2010 passed under Section 143(3) of the said Act for the assessment year 2009-10 on the next returnable date and is also directed to produce the entire records relating to the assessment year on the next date of hearing.

In the meantime, the Income Tax Authorities are restrained from taking any coercive steps until further orders.

Let this matter appear on 19th June, 2026.

(SMITA DAS DE, J.)