

OD-1-23

ORDER SHEET  
THE HIGH COURT AT CALCUTTA  
Constitutional Writ Jurisdiction  
ORIGINAL SIDE

WPO/290/2025  
MERLIN PROJECTS LIMITED  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOLKATA AND ORS

WPO/291/2025  
MERLIN PROJECTS LIMITED  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOLKATA AND ORS

WPO/292/2025  
MERLIN PROJECTS LIMITED  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOLKATA AND ORS

WPO/293/2025  
MERLIN PROJECTS LIMITED  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOLKATA AND ORS

WPO/294/2025  
MERLIN PROJECTS LIMITED  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOLKATA AND ORS

WPO/295/2025  
MERLIN LEISURES LIMITED  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOLKATA AND ORS

WPO/297/2025  
MERLIN PROJECTS LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/300/2025  
MERLIN LEISURES LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/301/2025  
MERLIN LEISURES LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/302/2025  
MERLIN LEISURES LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/303/2025  
MERLIN LEISURES LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/304/2025  
MERLIN LEISURES LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/305/2025  
MERLIN LEISURES LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/306/2025  
MERLIN PROJECTS LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/307/2025  
MERLIN PROJECTS LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/310/2025  
MERLIN PROJECTS LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOLKATA AND ORS

WPO/311/2025  
MERLIN LEISURES LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/312/2025  
MERLIN LEISURES LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/317/2025  
MERLIN PROJECTS LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/318/2025  
MERLIN PROJECTS LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/319/2025  
MERLIN PROJECTS LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/321/2025  
MERLIN PROJECTS LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

WPO/322/2025  
MERLIN PROJECTS LTD  
VS  
JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE CENTRAL  
RANGE 2 KOL AND ORS

BEFORE:  
 The Hon'ble JUSTICE RAJA BASU CHOWDHURY  
 Date : 10<sup>th</sup> June 2025

Appearance:  
 Mr. Pratyush Jhunjhunwala, Adv.  
 Mr. Naman Choudhury, Adv.  
 Ms. Akshara Shukla, Adv.  
 Mr. Aritra Nag, Adv.  
 ... for the petitioner

Ms. Akshara Shukla, Adv.  
 Mr. Aritra Nag, Adv.  
 ... for the petitioner

Mr. Pratyush Jhunjhunwala, Adv.  
 Mr. Rajarshree Kajaria, Adv.  
 Mr. Uttam Sharma, Adv.  
 ... for the petitioner.

Mr. Soumen Bhattacharjee, Adv.  
 Mr. Ankan Das, Adv.  
 Ms. Shradhya Ghosh, Adv.  
 ...for the Income Tax Authority

Mr. Amit Sharma, Adv.  
 ...For the Union of India

Mr. Sumita Sarkar, Adv.  
 ...For the Union of India

Mr. Prithu Dudheria, Adv.  
 ...For Union of India,

Mr. Madhu Jana, Adv.  
 ...for the Union of India

Mr. Amal Kumar Datta, Adv.  
 ...For Union of India

The Court :- 1. The item nos. 1 to 23 were taken up alongwith WPO/287/2025 on 22<sup>nd</sup> May 2025. At the time of scrutiny of the files, it was detected that in some of the matters supplementary affidavits had not been filed. Having regard thereto the writ petitions being WPO/290/2025, WPO/291/2025, WPO/292/2025, WPO/293/2025, WPO/294/2025, WPO/295/2025, WPO/297/2025, WPO/300/2025,

WPO/301/2025, WPO/302/2025, WPO/303/2025, WPO/304/2025, WPO/305/2025, WPO/306/2025, WPO/307/2025, WPO/310/2025, WPO/311/2025, WPO/312/2025, WPO/317/2025, WPO/318/2025, WPO/319/2025, WPO/321/2025, WPO/322/2025 were directed to appear under the heading "To Be Mentioned". The matters have since come up for consideration today.

2. Since, the parties would agree to make further submission, the unsigned order dated 22<sup>nd</sup> May 2025 passed in the above matters stands recalled.

3. At the time of hearing today Mr. Pratyush Jhunjhunwala, learned advocate has placed before this Court supplementary affidavits in WPO/290/2025, WPO/291/2025, WPO/292/2025, WPO/293/2025, WPO/294/2025, WPO/297/2025, WPO/319/2025 and WPO/321/2025, to bring on record the respective assessment orders, let such supplementary affidavits filed in Court today be taken on record.

4. List these matters under the same heading on 12<sup>th</sup> June 2025.

(RAJA BASU CHOWDHURY, J.)