

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/435/2024

SHILPAM DEALCOM PRIVATE LIMITED
VERSUS
UNION OF INDIA & ORS.

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 22nd April, 2026

Appearance :

Mr. Subhas Agarwal, Adv.
Mr. Rajarshi Chatterjee, Adv.
...for the petitioner
Mr. Soumen Bhattacharjee, Adv.
Mr. Raunak Seal, Adv.
Ms. Shradhya Ghosh, Adv.
...for the respondents

1. The matter has appeared in the list today under the heading "For Extension of Interim Order".
2. Having heard the learned Advocates appearing for the respective parties and noting that the interim order is valid till the end of this month, let the same stand extended till the end of December, 2026 or until further order whichever is earlier.
3. As prayed for, the petitioner shall be at liberty to file additional pleadings by way of supplementary affidavit so as to bring to the notice of this Court the latest clarification which has been introduced by way of insertion of Section 147A in the Finance Act within four weeks from date.
4. The respondents shall be at liberty to use a composite affidavit-in-opposition to the writ petition as well as the supplementary affidavit or in the event of

affidavit-in-opposition having been already filed, to respond by way of an additional affidavit-in-opposition, within a period of four weeks thereafter.

Reply thereto, if any, be filed within two weeks thereafter.

5. Liberty to mention before the regular Bench having determination after the expiry of the period noted above.

(RAJA BASU CHOWDHURY, J.)

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