

ORDER SHEET

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

IA NO. GA/1/2026
In
WPO/437/2024

SARASWATI COMMERCIAL (INDIA) LTD.
-Vs-
UNION OF INDIA AND ORS.

BEFORE:
THE HON'BLE JUSTICE SMITA DAS DE
Date: 28th August, 2026.

Appearance:
Mr. Rajarshi Chatterjee, Advocate
Ms. Susmita Mukherjee, Advocate
...for the petitioner.

Mr. Soumen Bhattacharjee, Advocate
...for the income tax authorities.

The Court:- GA/1/2026 is the application for restoration of the writ petition registered as WPO/437/2024, which was dismissed for default on 15th July, 2026. The reason for such non appearance has been explained in paragraph 4 of the present application.

This Court finds that the petitioner has sufficiently explained the reason for such non-appearance.

Accordingly, GA/1/2026 is allowed and disposed of, restoring the WPO/437/2024 to its original file and number.

The petitioner seeks extension of the interim order dated 20th May, 2026 which has already expired on 31st July, 2026, due to the dismissal of the writ petition. Let the interim order dated 20.5.2026 be re-imposed and further extended till 30th November, 2026.

Mr. Soumen Bhattacharjee, learned counsel appearing for the respondent does not raise any objection to the prayer made by the petitioner. Let the interim order be further extended till 30th November, 2026 or until further order, whichever is earlier.

The petitioner further seeks time to file an amendment application as per the directions given by the Hon'ble Apex Court in Civil Appeal No. of 2026 (Arising out of SLP(C) No. of 2026) [Diary No(s). 2196/2026] vide order dated 10th April, 2026.

Such prayer is allowed.

In the meantime, the petitioner is directed to file an amendment application and a copy thereof be served upon the income tax authorities.

(SMITA DAS DE, J.)