

ORDER SHEET
WPO/1817/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

EMAS EXPREESWAY PVT LTD
VS
THE ASST. COMMISSIONER OF INCOME TAX 7(1) KOL AND ORS

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 31ST March, 2022.

Appearance:
Mr. Abhratosh Majumder, Sr. Adv.
Mr. Asim Chowdhury, Adv.
Mr. Soham Sen, Adv.
..for the petitioner

Mr. Aryak Dutt, Adv.
..for the Union of India

The Court : Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned notice under Section 142(1) of the Income Tax Act, 1961, dated 2nd March, 2022 relating to the assessment year 2015-16 and the impugned order dated 23rd March, 2022 and the impugned assessment order dated 30th March, 2022 under Section 147 of the Act by way of supplementary affidavit and specifically the order rejecting the petitioner's objections dated 8th March, 2022 where a specific objection was taken by the petitioner that the impugned assessment proceeding has become time barred. It is the case of the petitioner that the aforesaid objection dated 8th March, 2022 has not been considered and properly dealt with in accordance with law and is

contrary to the notification of the CBDT No. S.O. 2580(E) dated 25th June, 2021 read with notification No. S.O. 1703(E) dated 27th April, 2021.

Considering the facts and circumstances of the case, I am of the view that petitioner has been able to make out a case for entertaining this writ petition and prima facie for an interim order.

Accordingly, let there be a stay of the impugned assessment order dated 30th March, 2022 for a period of twelve weeks or until further order, whichever is earlier.

Let the respondents file affidavit in opposition within four weeks from date. Petitioner to file affidavit in reply, thereto, if any, within one week thereafter.

List this matter for final hearing after six weeks.

At the time of hearing, parties should be ready with their written short notes of arguments.

(MD. NIZAMUDDIN, J.)