

ORDER SHEET
WPO/1138/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

AASHIRT CAPITAL LIMITED
VS
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 5/1 AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 15th June, 2023.

Appearance:
Mr. Sourabh Bagaria, Adv.
Mr. Rites Goel, Adv.
...For the Petitioner
Mr. Prithu Dudhoria, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 22nd July, 2022 and subsequent assessment order under Section 147 of the Act dated 26th May, 2023 which was passed during the pendency of this writ petition and though the same is an appealable order but in view of the exceptional circumstances that the pure question of law has been raised by the learned advocate appearing for the petitioner, this writ petition is entertained with direction for affidavit on condition that petitioner shall deposit 20% of the demand arising out of the impugned assessment order within 15 days from date.

Let the respondents file affidavit-in-opposition within four weeks from date ; petitioner to file reply thereto, if any, within two weeks thereafter.

If the petitioner makes deposit of the aforesaid amount within the time stipulated herein, no coercive action for recovery of the demand in question will be taken by the respondent Income Tax Authority concerned till 29th September, 2023 or until further order whichever is earlier.

List this matter in the monthly list of September, 2023.

(MD. NIZAMUDDIN, J.)

TR/

