

ORDER SHEET
IA GA 1 of 2024
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: 13th March, 2024.

Appearance:
Mr. Saurabh Bagaria, Adv.
Mr. Rites Goel, Adv.
...For the Petitioner
Mr. Prithu Dudhuria, Adv.
...For the Respondents

The Court : Heard learned counsel appearing for the parties.

Petitioner has filed this application in connection with the pending writ petition being WPO 1138 of 2023 on the ground that during pendency of the writ petition the respondent has initiated penalty proceeding by issuing show cause notice under Section 271(1)(c) read with Section 274 of the Income Tax Act, 1961.

Considering the facts and circumstances of the case, I am not inclined to grant any interim relief at this stage and let the application be disposed of upon exchange of affidavits by the parties.

Let the respondents file affidavit-in-opposition to the application within four weeks from date. Petitioner to file reply thereto, if any, within two weeks thereafter. List this application for final hearing in the monthly list of May, 2024.

Petitioner shall file reply to the impugned penalty notice within two weeks from date and the same shall be considered and disposed of by the respondent Authority concerned in accordance with law and by passing a reasoned and speaking order which will abide by the result of the writ petition.

Affidavit in reply to the main writ petition filed by the writ petitioner be kept on record.

(MD. NIZAMUDDIN, J.)