OD-9

THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/566/2025

ANSHUMAN PRAKASH
VERSUS
ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 7(1), KOLKATA AND ANR.

BEFORE:
The Hon'ble JUSTICE RAJA BASU CHOWDHURY
Date: 1ST AUGUST, 2025

Appearance:
Mr. Shailendra Singh, Adv.
Mr. Pratik Ghose, Adv.
Ms. Annanya Singhal, Adv.
Mr. Avishek Roy Chowdhury, Adv.
…for the petitioner
Mr. S. Bhattacharya, Adv.
….for the Income Tax Department

1. This matter pertains to a challenge to an order passed under Section 148A(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the said Act) for the assessment year 2021-22.
2. Mr. Singh, learned Advocate appearing in support of the aforesaid writ petition would submit that the jurisdictional assessing officer has exceeded his jurisdiction in determining the issue which did not form part of the notice issued under Section 148A(1) of the said Act.
3. Despite service, respondents are not represented.
4. Since, none appears on behalf of the respondents, I direct Mr. Bhattacharjee who is present in Court today, and usually appears on behalf of the Income Tax Department to take appropriate instruction in

the matter. The department is directed to regularise his appointment in the matter.

5. List this writ petition for further consideration under the same heading on 4th August, 2025.
6. Affidavit of service filed by the petitioner in Court today be kept with the record.
7. The petitioner is directed to serve a copy of the writ petition upon Mr. Bhattacharjee in course of this day.

(RAJA BASU CHOWDHURY, J.)

akg/