

ORDER SHEET

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/566/2025
IA NO: GA/1/2025, GA/2/2026

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

BEFORE:
The Hon'ble JUSTICE SMITA DAS DE
Date: 28th August, 2026.

Appearance:
Mr. Shailendra Kishore Singh, Adv.
Mr. Pratik Ghose, Adv.
Mr. Avishek Roy Chowdhury, Adv.
Ms. Ananya Singhal, Adv.
...for the petitioner

Mr. Soumen Bhattacharjee, Adv.
Mr. Anurag Roy, Adv.
Mr. Ankan Das, Adv.
Mr. Dhirodatto Chaudhuri, Adv.
...for the respondent

In Re: GA/2/2026

The Court: The matter has been heard at length. Due to paucity of time, hearing could not be concluded today.

The law notes filed by the petitioner are kept on record.

The respondents/Income Tax Authorities are directed to make their appropriate submissions on the next returnable date and shall also file the law notes on the same date.

Learned counsel appearing for the petitioner prays for an interim protection since the hearing could not be concluded today. It is submitted that an interim order was granted on 11th September, 2025 restraining the

respondent from taking any coercive steps against the petitioner. The said interim protection has already lapsed by efflux of time on 28.4.2026.

The petitioner has, by filing the present application being GA 2 of 2026, prayed for re-imposition/revival/extension of the interim order dated 11.09.2025 which has already lapsed on 20.4.2026.

It is submitted that if the interim protection is not re-imposed, the respondents will proceed to take coercive steps for the recovery of the impugned demand, which would render the present writ petition infructuous.

Learned counsel appearing for the respondents seek time to make appropriate submission to counter the submission made by the petitioner.

After hearing the rival contention of the parties this court finds that the interim order granted on 11.09.2025 had lapsed by efflux of time on 20.4.2026. Since the matter has been heard at length but could not be concluded due to paucity of time, in the interest of justice this court is of the view that the petitioner is entitled to interim protection till the next date of hearing.

For the interest of justice, the interim order granted earlier on 11th September, 2025 is hereby re-imposed and extended till 30th October, 2026, or until further order, whichever is earlier.

Let the matter be listed for hearing on 9th September, 2026 at 12:00 pm.

In view of the above, GA/2/2026 is allowed and disposed of.

(SMITA DAS DE, J.)