OD-15

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 : August 14, 2026.

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

Mr. Kaushik Dey, Adv.
Mr. Tapan Bhanja, Adv.
...for the Customs Authority

Mr. Soumen Bhattacharjee, Adv.
...for the respondent

The Court: This application being GA NO. 2 of 2026 has been filed by the petitioner seeking re-imposition of the interim order dated 11th September, 2025 which had lapsed by efflux of time on 20th April, 2026.

Learned counsel appearing on behalf of the petitioner submits that the matter was heard at length by the co-ordinate bench of this bench and was directed to be listed on 20.4.2026 as “For Orders”.

Due to a change in the roaster/determination of the said bench the matter could not be taken up for hearing on 20.4.2026.

That in the Interregnum, the respondent authorities have issued a notice under section 142(1) of the Income Tax Act, 1961 calling upon the petitioner to furnish information and to intimate the status of the present writ petition within seven days from the date of receipt of the said notice.

That in view of the lapse of the interim protection, the petitioner apprehends coercive action and as such seeks re-imposition of the interim order dated 11.9.2025 till the final disposal of the writ petition.

Learned counsel appearing for the Income Tax Authorities vehemently opposes the prayer for re-imposition of the interim order.

It is submitted that the matter has already been heard at length by the coordinate bench of this Court. The interim order dated 11.9.2025 has already expired and the same cannot be further extended and the matter was already fixed on 20.4.2026 as “For Orders”.

Having heard learned counsel for all the parties and upon perusal of the materials on record including the notice issued under Section 142(1) of the said Act annexed to the application, this court takes judicial notice of the following;

a. That the matter was indeed listed “For Orders” on 20.4.2026 but could not be taken up due to administrative reasons.

b. That the interim order dated 11.09.2025 has lapsed.

This court is of the considered view, that since the matter has already been heard at length and is ripe for final disposal, no further extension of interim relief is warranted at this stage. The interest of justice would be met by listing the matter for final hearing at the earliest.

Accordingly, the prayer for re-imposition of the interim order dated 11.09.2025 is refused. WPO no. 566 of 2025 is listed for final hearing on 28.08.2026 as item no. 1 in the list.

In the meantime, parties have directed to file respective law notes on the next date of hearing.

(SMITA DAS DE, J.)

Sbghosh