

OD- 2

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/585/2025

CONFIRM REALBUILD PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 27th October, 2025

Appearance :
Mr. Abhratosh Majumder, Sr. Adv.
Mr. Pratyush Jhunjhunwala, Adv.
Ms. Sruti Datta, Adv.
Ms. Sakshi Singhi, Adv.
...for petitioner
Mr. Prithu Dudhoria, Adv.
....for respondents

1. Challenging the notice issued under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as 'the said Act') dated 26th August, 2024 for the assessment year 2018-19 and the order passed under Section 148A(d) of the said Act for the self-same assessment year, the instant writ petition has been filed.
2. Having heard learned Advocates appearing for the respective parties and noting that the notice under Section 148 of the said Act dated 26th August, 2024 has been issued by the jurisdictional assessing officer without complying with the provision of Section 151A of the said Act notwithstanding a scheme having been framed and notified pursuant to the aforesaid, I am of the view that writ petition should be heard.
3. At the same time, taking into consideration the balance of convenience and inconvenience of the parties, in my view it shall be prudent at this stage for this Court to permit the assessment proceeding to go on. However, the final order to be passed thereon shall not be given effect to without leave of the Court.

4. For the purpose of limitation, the order shall be effective only when appropriate leave is granted.
5. Mr. Majumder, learned senior Advocate representing the petitioner has, however, stressed on the point that the order under Section 148A(d) of the said Act dated 26th August, 2024 has been passed on the basis of change of opinion. The aforesaid issue, in my view, thus, also needs to be heard out.
6. Mr. Dudhuria, learned Advocate representing the respondents prays for leave to use affidavit-in-opposition. Having regard thereto, let a comprehensive affidavit-in-opposition be filed within three weeks from date; reply thereto, if any may be filed within a week thereafter. Let this matter appear under the heading 'For Hearing' in the monthly list of December, 2025.

(RAJA BASU CHOWDHURY, J.)

akg/