

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

IA NO. GA/1/2024
In
WPO/2142/2022
SUDERA REALTY PVT LTD AND ANR
Vs
UNION OF INDIA AND ORS

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: September 10, 2024.

Appearance :
Mr. Pranit Bag, Adv.
Mr. U S Menon, Adv.
Mr. Abhirup Chakraborty, Adv.
...for petitioner
Mr. Om Narayan Rai, Adv.
Mr. Soumen Bhattacharjee, Adv.
....for respondent
Mr. T.M. Siddiqui, Adv.
Mr. S. Adak, Adv.
...for State

The Court: 1. Having heard the learned Advocates appearing for the respective parties it appears that notice under Section 148 of the Income Tax Act, 1961 for the assessment year 2014-15 had been issued on 26th March, 2021 the same was subsequently followed up by a notice dated 23rd November, 2021 issued under Section 142(1) of the said Act. Still later a further notice was issued under section 142(1) of the said Act on 17th March, 2022 indicating that the assessee during the previous year 2013-14, relevant to assessment year 2014-15 had sold immovable property valued at Rs.24,39,41,422/-.

2. Since according to the Income Tax Authorities although the assessee was liable to file return of his income as required under Section 139 of the said Act, but not having filed, opportunity was given to the petitioner to explain with supporting documents whether the aforesaid sale consideration had been accounted in the return filed by the petitioner under PAN No. AADCA9330K for the assessment year 2014-15. Mr. Bag, learned Advocate appearing in support of the aforesaid petition would submit that in response to the above notice by a detailed communication in writing dated 31st March, 2022 the petitioner had clarified and provided details of the assets and properties sold by the petitioner and the sale consideration thereof. The particulars of the properties sold, sale consideration and the short term capital gain assessed by the assessing officer on the basis of an assessment order passed under Section 143(3) of the said Act dated 27-28th December, 2016 was also referred to in the said response.

3. Having regard to the aforesaid and the subsequent disclosure of the communication dated 26th December 2023 issued by the Additional Registrar of Assurance II, Calcutta, the respondents are directed to file a report disclosing as to whether, having regard to the present disclosure made, by the petitioner in his response to the notice issued under Section 142(1) of the said Act dated 31st March, 2022 and the letter dated 26th December, 2023 issued by the Additional Registrar of Assurance II, the sale of the immovable property as referred to in notice dated 17th March, 2022 issued under Section 142(1) of the said Act for the

assessment year 2014-15 had been considered by the assessing officer in his order dated 28th December, 2016.

4. The added respondent is also directed to disclose by way of an affidavit the circumstances based on which the PAN No. AACCA2826P was quoted in respect of sale of the two immovable properties, as referred to in his letter dated 26th December, 2023 and the person responsible therefor.

5. Let such affidavit be filed on or before the matter is taken up next.

6. List this matter in the monthly list of December 2024 under the heading "For Hearing".

(RAJA BASU CHOWDHURY, J.)

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