

ORDER SHEET

WPO/789/2025  
IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

ECOLITE WIRE PRIVATE LIMITED  
VS.  
INCOME TAX OFFICER, WARD 3(1), KOLKATA AND ORS.

BEFORE:

The Hon'ble JUSTICE OM NARAYAN RAI

Date: 3<sup>rd</sup> February, 2026.

Mr. Anil Kr. Dugar (VC), Mr. Rajarshi Chatterji, Ms. Sangita Das,  
Advocates for the petitioner.

Mr. Aryak Dutt, Mr. Amit Sharma, Ms. Riya Kundu, Mr. Abhishek  
Agrahari, Advocates for the respondents.

The Court : This writ petition assails an order passed under Section 148A(3) of the Income Tax Act, 1961 and the consequential notice under Section 148 of the said Act of 1961 issued in respect of assessment year 2021-22 both dated June 20, 2025 *inter alia* on the ground that the same have been issued without proper application of mind to the petitioner's reply and the material on record.

Heard Mr. Dugar, learned Advocate appearing for the petitioner and Mr. Sharma, learned Advocate appearing for the respondent revenue authorities.

Mr. Sharma seeks time to take appropriate instructions.

List this matter for further consideration on February 10, 2026.

(OM NARAYAN RAI, J.)