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ORDER SHEET
WPO/1697/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

UNIVERSAL TRADE VENTURE PVT. LTD.
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 22nd November, 2023.

Appearance :
Mr. A.K. Upadhyay, Adv.
...for the petitioner
Mr. Om Narayan Rai, Adv.
...for the respondent

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned demand notice dated 9th November, 2022 relating to assessment year 2012-13 on the ground that the impugned demand notice is not sustainable in law since the same has been issued without passing any assessment order under Section 143(3) read with Section 254 of the Income Tax Act, 1961.

Mr. Rai, learned advocate representing the department is not in a position to place any assessment order or any document out of which the impugned demand has arisen and prays for time to produce the relevant document.

In view of the circumstance that learned advocate representing the Income Tax Authority is not in a position to place any assessment order to justify the aforesaid demand, I am of the view that petitioner has been able to make out a prima facie case for an interim order.

Let the respondents file affidavit-in-opposition within four weeks from date; petitioner to file reply thereto, if any, within two weeks thereafter. List this matter for final hearing in the monthly list of February, 2024.

(MD. NIZAMUDDIN, J.)

TR/