

ORDER SHEET
WPO/1780/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

COOKSON INDIA PRIVATE LIMITED AND ANR.
VS
DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE-3(1) KOLKATA AND
ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 4th December, 2023.

Appearance :
Mr. R. N. Dutt, Adv.
Mrs. Sutapa Roy Chowdhury, Adv.
Ms. Aratrika Roy, Adv.
...for the petitioner
Mr. Tilak Mitra, Adv.
...for the respondent

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned demand dated 12th October, 2023 relating to assessment year 2013-14 on the ground that the same is not sustainable in law since in respect of the said relevant assessment year petitioner has already filed a modified return on 23rd June, 2020 as appears from page 109 being annexure P-10 to the writ petition and which according to the petitioner is still pending and has not been disposed and it is the further case of the petitioner that had the modified return been considered, instead of raising of demand, petitioner would have been entitled to refund. It appears from the recording in the impugned demand dated 12th October, 2023 that the modified return could not be processed due to lack of assistance from the CPC and for no fault on the part of the assessee/petitioner.

In view of such circumstances, I am of the view that there is a serious lapse and latches on the part of the respondent Income Tax Authority concerned in keeping the aforesaid modified return and not processing and finally determining the said modified return in question and raising the impugned demand in respect of the said relevant assessment year, is not justifiable. However, on the prayer of Mr. Mitra, learned advocate for the respondents for time to take written instruction on the whole affair and as to how the issue could be resolved, this matter is adjourned till 11th December, 2023.

(MD. NIZAMUDDIN, J.)

TR/

