

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: 13th 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.

In this writ petition petitioner has made three-fold grievances. Firstly non-consideration of its modified return, secondly denying its claim of refund and thirdly raising the demand in question against the petitioner.

By the order of the Court dated 4th December, 2023, Mr. Mitra, learned advocate representing the respondent Income Tax Authority was asked to take instruction in the aforesaid regard which he has placed before the Court and on perusal of the same I find that the same is not satisfactory.

Considering the facts and circumstances of the case and submission of the parties I am of the view that the issues involved in this writ petition cannot be adjudicated without exchange of affidavits by the parties and I am also of the view that the petitioner has been able to make out a prima facie

case for an interim order for protection from coercive action of recovery against the impugned demand.

Let the respondents file affidavit-in-opposition within two weeks after Christmas Vacation; petitioner to file reply thereto, if any, within one week thereafter. List this matter for final hearing in the monthly list of March, 2024.

Pendency of the writ petition will not prevent the respondent Authority concerned to consider and process the modified return in question and claim of the petitioner for refund in question and during the pendency of the writ petition no coercive action for recovery of the impugned demand in question shall be taken against the petitioner till the disposal of the writ petition.

Written instruction filed by Mr. Mitra be kept with the record.

(MD. NIZAMUDDIN, J.)

TR/

