

ORDER

OD – 8

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

IA NO. GA/2/2026
In WPO/1780/2023
MACDERMID ALPHA ELECTRONICS SOLUTIONS
INDIA PRIVATE LIMITED AND ANR
Vs
DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE-3(1) KOLKATA AND ORS

BEFORE:

The Hon'ble JUSTICE OM NARAYAN RAI

Date: 17th February, 2026.

Appearance:-

Ms. Sutapa Roy Choudhury, Sr. Adv.

Mr. R. N. Dutt, Adv.

Ms. Aratrika Roy, Adv.

...for petitioners.

Mr. Aryak Dutt, Adv.

Mr. Amit Sharma, Adv.

Mr. Abhishek Kr. Agrahani, Adv.

Ms. Riya Kundu, Adv.

...for respondents.

The Court:- Affidavit of service filed by the petitioner is taken on record.

GA/2/2026 has been filed seeking an order directing the respondent Revenue Authorities to process the modified returns filed on June 23, 2023 as per CBDT circular bearing No.10/2025 dated July 28, 2025 for the assessment years 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2018-2019 and 2019-2020 and all proceedings thereby.

Learned advocate appearing for the petitioner submits that upon the aforesaid CBDT circular dated July 28, 2025 being issued, the petitioner had approached the respondents Revenue Authorities and requested them to process their returns. It is submitted that the petitioners have been given to

understand by the respondents Revenue Authorities that the petitioners' returns could not be processed in view of the pendency of this writ petition.

This Court does not find any reason for the Revenue Authorities to be hindered by the pendency of this writ petition in processing the petitioners' returns. By an order dated December 13, 2023 this Court had explicitly clarified that *pendency of this writ petition would not prevent the respondent authority concerned to consider and process the modified returns in question and claim of the petitioner for refund in question.*

In such view of the matter, it is not right on the part of the Revenue Authorities to refuse to process modified returns filed by the petitioners' citing pendency of the present writ petition.

Mr. Sharma, learned advocate appearing for the Revenue Authorities shall take appropriate instructions in the matter and inform the Court about the exact reason for not processing of the petitioners' modified returns on the returnable date.

List this matter for further consideration on February 24, 2026.

[OM NARAYAN RAI, J.]