

Dd 8 11.09.2026
(Bench ID-266460)
COURT NO. 654

In the High Court At Calcutta
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA/11749/2025

ARUN KUMAR GIRI
VS
UNION OF INDIA AND ORS

Mr. Ranjeet Prasad, Advocate
Mr. R. Jagnani, Advocate
Mr. D. Roy, Advocate
Mr. A, Ghoshal, Advocate
... ... For the Petitioner

Mr. Prithu Dudhuria, Advocate
... ... For the Advocate

1. The present writ petition has been filed challenging an assessment order dated 19th March, 2024. Thereafter, a penal proceeding was also initiated against the petitioner. The present writ petition is filed after more than a year on 20th May, 2025. By the time the present writ petition has been filed, the time to prefer an appeal against the assessment order has expired.
2. The learned advocate for the petitioner submits that his client apprehended that his client will have to pay 10% predeposit which would be prejudicial to his interest.
3. Mr. Prithu Dudhuria, learned advocate appearing on behalf of the Income Tax Authorities has placed before this Court a report of the Income Tax Officer-Ward No. 32(1), Kolkata. In the said report, the respondents have taken the preliminary objection about the maintainability of the present writ petition.

The respondents have stated that information was flagged under the Risk Management Strategy formulated by the CBDT through the insight Portal, indicating substantial cash withdrawals amounting to Rs.5,72,00,000/- from a Bank Account maintained in the name of the assessee. It is a matter of record which the assessee has filed before the authorities that the assessee has a taxable salary receipt of Rs.5,27,678/-. Therefore, the said fact has given rise to the suspicion in the mind of the authorities who thereafter issued a notice under Section 148A(a) and Section 148A(b) of the Income Tax Act, 1961 and thereafter the assessment order was passed under the Faceless Assessment Scheme. Thereafter, the department has also initiated penal proceedings against the petitioner which the petitioner is also aware of. The said notice as mentioned above also formed part of annexures in the writ petition. The present writ petition is, therefore, not maintainable.

4. The writ petition being WPA/11749/2025 is disposed of by granting liberty to the writ petitioner to prefer an appeal against the assessment order dated 19th March, 2024 together with an application for condonation of delay. If such appeal and application is filed by the petitioner, the respondents are directed to decide the matter in accordance with law.
5. Since, I have not gone into the merits of the case and no affidavits have been called for, the allegations made by the petitioner in the writ petition are denied by the respondents.

(Aryak Dutt, J.)