WPO(P)/1/2021
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

SANKAR GARG AND ORS.
-Versus-
UNION OF INDIA AND ANR.

BEFORE:
The Hon'ble CHIEF JUSTICE THOTTATHIL B. RADHAKRISHNAN
The Hon'ble JUSTICE ARIJIT BANERJEE
Date : 26th February, 2021.

(Via Video Conference)

Appearance:
Mr. Raichand Baid, Adv.
Mr. Rajarshi Chatterjee, Adv.
Mr. Abhradip Jha, Adv.
...for the petitioners.

Mr. P. K. Bhowmick, Adv.
Mr. Radhamohan Roy, Adv.
...for the respondent nos.1 & 2.

The Court : This writ petition, styled as a public interest litigation, has been filed praying for issuance of a writ of or in the nature of Mandamus commanding the respondent authorities to extend the due date of filing of the tax audit report and income tax returns for the assessment year 2020-21 till March 31, 2021.

Learned Counsel for the petitioners says that this is necessary because of the pandemic that hit the country very badly and having particular regard to the challenges faced by this part of the country.

We are of the opinion that whether or not to extend the date for filing of such return is a policy decision which may be best left to the Government. However, we are sure that if a representation is made to the appropriate authority, the same shall be considered sympathetically and with a reasonable approach.

The petitioners will be at liberty to make a comprehensive representation to the appropriate officer in the Ministry of Finance, making a prayer for extension of time for filing the returns as prayed for in this writ petition. If such representation is made, the officer to whom it is addressed, shall have the same placed at the appropriate level so that a decision can be taken on such representation by the person authorised and empowered to do so. It is expected that if such a representation is made, the same shall be disposed of expeditiously and within a period of 15 days from the date of making of the representation, provided such representation is made within a week from date.

We have not gone into the merits of the writ petition. Since we have not called for affidavits, the allegations contained in the writ petition are deemed not to be admitted by the respondents.

WPO(P) No.1 of 2021 is accordingly disposed of.

(THOTTATHIL B. RADHAKRISHNAN, CJ.)

(ARIJIT BANERJEE, J.)

S.Kumar/As.