09-03-2022
Item No.26
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.3906 of 2022
Sri Ajit Kumar Adhya
-vs-
The Union of India & Ors.

Mr. M. S. Chattopadhyay ...for the petitioner

Mr. S. Dutta ...for the income tax

Heard learned advocates appearing for the parties.

The petitioner has approached this writ court being aggrieved by inaction on the part of the respondent-income tax authority concerned in issuing a certificate (Form No.5) by relying on Form No.4 under the VIVAD-SE-VISHWAS Scheme, 2020.

It is the case of the petitioner that he has already paid the amount of tax under the said scheme and complied with all formalities; and in spite of submitting series of representations before different authorities concerned from time to time, his prayer for issuance of certificate concerned has not been considered.

Mr Dutta, learned advocate appearing for the income tax authorities, submits that there is some dispute with regard to the amount of tax, but I fail to understand that whatever may be the reason, what has prevented the respondents concerned from disposing of the petitioner's representation and why they are sitting tight over it.

Considering the submission of the parties, this writ petition being **WPA No.3906 of 2022 is disposed of** by directing the respondent-authorities concerned to consider the petitioner's representation and pass a necessary order for issuing certificate in question, within eight weeks from the date of communication of this order, if it is found that all the formalities under the said scheme have not been complied with, then the respondent-authorities will communicate the petitioner the reason for non-issuance of the certificate in question.

[Md. Nizamuddin, J]