

Item no. 16

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

Present:

The Hon'ble Justice T.S. Sivagnanam

And

The Hon'ble Justice Supratim Bhattacharya

MAT 1445 of 2022
with
IA No. CAN 1 of 2022

Rajendra Kumar Duggar
vs.
Union of India

Appearance:

For the Appellant : Mr. Vinay Shraff
Ms. Priya Sarah Paul

For the respondent : Mr. Ashoke Chakraborty
Ms. Smita Das De
Mr. Prithu Dudharia

Heard on : 27.09.2022

Judgment on : 27.09.2022

T.S. Sivagnanam J.:

This intra-Court appeal is directed against the order dated 02.09.2022 passed in WPA 19605 of 2022 by which the learned Single Judge declined to grant any interim order.

The learned Additional Solicitor General is right in his submission by stating that the rights of the parties have not been concluded in the impugned order and, therefore, this intra-Court appeal is not maintainable. During the course of hearing the learned Additional Solicitor General mentioned that the writ petitioner is a Chartered Accountant.

The Court was under impression that the writ petitioner was an assessee. If a person seeks to challenge a statutory form in the capacity of a Chartered Accountant the forum lies elsewhere and not before this Court. That apart the prayer sought for in the writ petition is for declaratory reliefs and there is a presumption as to the validity of a statute until it is struck down. Therefore, the learned Single Judge was absolutely justified in declining to grant any interim order.

Hence, the appeal stands **dismissed**. Consequently, the connected application stands **disposed of**. No costs.

(T. S. Sivagnanam, J.)

(Supratim Bhattacharya, J.)