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08.03.2022.  
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Calcutta High Court  
In the Circuit Bench at Jalpaiguri  
Appellate Jurisdiction

W.P.A. 443 of 2022

Aloke Chanda  
-versus  
The Union of India and Ors.

Mr. Deborshi Dhar ... For the petitioner

Mr. Ajoy Kumar Singhanian ... For UOI

Affidavit of service is taken on record.

The petitioner's allegation is that when he was serving in the office of the Garrison Engineer, (I), FY Ishapore, the employer deducted tax at source from his salary but the said tax which was deducted from his salary was not deposited in the office of the Income Tax Authority. Due to non submission of the tax the Income Tax Authority is issuing notice to the petitioner and claiming the money which his employer was supposed to pay.

It appears that on a representation filed by the petitioner, the Income Tax Officer (TDS), Ward – 2(1), Kolkata, by a letter dated 28<sup>th</sup> August, 2019 sent to the Drawing and Disbursing Officer, the Garrison Engineer, (I), FY Ishapore, intimated the employer about the wrong uploading of TDS and requested the said officer to take necessary action in the matter. The petitioner submits that the employer did not pay any heed to the request made by the Income Tax Officer.

The Income Tax Authority is going raising demands upon the petitioner and the amount which was due and payable is increasing day by day on account of the interest that has been levied thereupon.

The employer has been impleaded as a party in the present writ application and a copy of the writ has been served.

None appears to defend the case.

Accordingly, adverse presumption has to be drawn against the employer.

The respondent no. 5 being the Income Tax Officer, TDS, Ward – 2(1), Kolkata is directed to take appropriate steps against the employer of the petitioner being the respondent no. 7 herein for settling the dispute which has arisen in the present case at the earliest.

The writ petition stands disposed of.

Urgent Photostat certified copy of this order, if applied for, be given to the parties, after completion of all legal formalities.

(Amrita Sinha, J.)