OD-3

W.P.O. No. 2314 of 2022

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction

Original Side

HITAISHI K K MANUFACTURING CO PVT LTD

Vs.

UNION OF INDIA AND ORS.

BEFORE :

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 18th July, 2022.

Ms. Asha G. Gutgutia,
Mr. N.P. Jain,
Ms. Paromita Sankar Ghosh, Advs.
...for the petitioner
Mr. Om Narayan Rai, Adv.
...for the respondents

The Court : Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned demand notices relating to assessment years 2015-16 and 2016-17 raised on the basis of assessment orders. It appears from record that the petitioner has already filed appeals against the aforesaid assessment orders in question and legality and validity of the said assessment orders are subject matter of pending appeal before the CIT (Appeals) and as such when the petitioner has already filed appeals challenging the aforesaid assessment orders on the basis of which impugned demand has arisen, it will not be proper on the part of the Writ Court to go into the merits of the aforesaid assessment orders.

So far as question of interfering with the demand in question arising out of the impugned assessment orders are concerned, petitioner has already filed an application under Section 220(6) of the Income Tax Act, 1961 as appears at pages 58 and 63 of the writ petition filed on 26th April, 2022 before the assessing officer concerned, that shall be disposed of by the assessing officer concerned in accordance with law and by passing a reasoned and speaking order within three weeks from date.

It is clarified that this Court has not gone into the merit of the aforesaid application under Section 220(6) of the Act and the assessing officer concerned while considering those application will act strictly in accordance with law and on merit of the said application.

It is expected that pending appeals before the CIT (Appeals) will be disposed of expeditiously.

With these observations and directions, this writ petition Being WPO 2314 of 2022 stands disposed of.

(Md. Nizamuddin, J.)

TR/