OD – 3

ORDER SHEET

WPO/2436/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

ECONOMIC TRANSPORT ORGANISATION AND ANR.
VS
THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 5(2), KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 2nd September, 2022.

Appearance:
Mr. Abhrotosh Majumdar, Sr.Adv.
Mr. Saumya Kejriwal, Adv.
Ms. Ananya Rath, Adv.
Mr. G.S. Gupta, Adv.
...For the Petitioner

Mr. Vipul Kundalia, Adv.
Mr. Amit Sharma, Adv.
Mr. Anurag Roy, Adv.
...For the Respondents

The Court : Heard learned counsel appearing for the parties.

By this writ petition, petitioner prays for relief of accepting its return dated 1st June, 2019 relating to assessment year 2018-19 which appears at page 22 of the writ petition pursuant to notice under Section 142(1) of the Income Tax Act, 1961 dated 7th May, 2019 which has not been accepted by the respondent revenue.

Considering the facts and circumstances of the case and without going into the merit of the contention and legality of the aforesaid return, this writ petition being WPO 2436 of 2022 is disposed of by directing the respondent no. 1 to consider the aforesaid return dated 1st June, 2019, strictly in accordance with law within a period of twelve weeks from the date of communication of this order. I am not inclined to grant any relief on the prayers made in this writ petition.

It is clarified that this Court has not gone into the legality and validity of the aforesaid return and the respondent authority concerned shall free to take any decision in accordance with law on the said return and all legal consequences will follow on such decision to be taken by the respondent.

(MD. NIZAMUDDIN, J.)

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