

03.02.2023.
p.b.
Sl. No.1.

CPAN 462 of 2022
in
WPA 12221 of 2021

Phoenix Tea & Agricultural Farm
Private Limited & Anr.

Vs.
Union of India & ors.

Ms. Anupa Banerjee.

.....for the petitioner.

Mr. Bipul Kundalia,

Mr. Soumen Bhattacharjee.

.....for the respondent.

Heard learned advocates appearing for the parties.

Petitioner has filed this contempt application against the alleged violation of the order of this Court dated 24th September, 2021, by not giving any opportunity of hearing and without service of any notice of hearing upon the petitioner before passing the order in question.

Learned advocate representing the alleged contemnor has placed before this Court, page 61 of the contempt petition itself which is a notice dated 21st March, 2022, issued by the alleged contemnor giving an opportunity of hearing to the petitioner in compliance of the order of this Court and further from the order in question itself as appears at pages 291 and 292 of the contempt petition that there is specific recording by the

assessing officer concerned/alleged contemnor that notice of hearing was given.

In view of the facts as appear from record annexed by the petitioner itself to the contempt petition, I am of the considered view there is no violation of the order of this Court and petitioner has made incorrect statement before this Court through their counsel that no opportunity of hearing was given to the petitioner and that itself amounts to contempt of this Court by the petitioner himself and also amounts to perjury. This Court sparing the petitioner with warning to be cautious in future otherwise, this Court, will take a serious view against the petitioner for making such incorrect statement contrary to the record.

It also appears from the affidavit in opposition filed by the respondent that there is specific averment on oath by him that no copy of the order of this Court alleged to have been violated by the alleged contemnor was ever communicated to the alleged contemnor at any point of time.

Accordingly, this contempt application being CPAN 462 of 2022 is dismissed and the contempt proceeding is dropped.

(Md. Nizamuddin, J.)