15 24.11.2023
Ct. No. 01
AN

MAT 1949 of 2023
(CAN 1 of 2023)

Dalmia Laminators Limited
Vs.
Union of India & ors.

Mr. Ranjeet Kumar Murarka
Mr. Vivek Murarka
Mr. Dibanath Dey
... for the appellant

Mr. Om Narayan Rai
... for the respondents

1. We have heard learned counsel for the parties at length.

2. This intra court appeal filed by the writ petitioner is directed against the order dated 30.08.2023 passed by the learned Single Judge in WPA 20622 of 2023 by which the learned writ court refused to grant any interim relief in a writ petition which was filed challenging an order passed under Section 148A(d) of the Income Tax, 1961 and the consequential notice issued under Section 148 of the said Act. In our view, if further action is taken by the Department, the writ petition itself will become infructuous. That apart, the appellant has no other remedy to challenge the correctness of the order passed under Section 148A(d) of the said Act. Therefore, all further proceedings pursuant to the order impugned in the writ petition shall remain stayed till the matter is heard by the learned writ court and we find that the learned writ court has already directed the matter to be listed in the Combined Monthly List of December,

2023. The respondents are directed to comply with the directions issued by the learned Single Judge by filing their affidavit-in-opposition.

3. In the result, both the appeal and the connected application stand **disposed of**. List the matter before the learned Single Judge in the Combined Monthly List of December, 2023.

(T. S. Sivagnanam)
Chief Justice

(Hiranmay Bhattacharyya, J.)