Item No.9 & 10.

IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

HEARD ON: 20.01.2023

DELIVERED ON: 20.01.2023

CORAM:

THE HON'BLE MR. JUSTICE T. S. SIVAGNANAM

AND

THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA

M.A.T. No.2065 of 2022
with
I.A. No.CAN 1 of 2023

VRV Trading Co Private Limited.
Vs.
Union of India & Ors.

With

M.A.T. No.2066 of 2022
with
I.A. No.CAN 1 of 2023

Koel Overseas LLP.
Vs.
Union of India & Ors.

Appearance:-
Mr. Sutirtha Das,
Mr. Soham Sanyal ... for the appellant.
(in both appeals)

Mr. Tilak Mitra ... for the respondents.

JUDGMENT

(Judgment of the Court was delivered by* T.S. SIVAGNANAM, *J.)

1. These intra-Court appeals have been filed by the writ petitioners against the order dated 22nd November, 2022 in W.P.A. No.23437 of 2022/ W.P.A. No.23438 of 2022 in and by which the learned Single Bench had declined to grant any interim order while entertaining the writ petitions and directing affidavits-in-opposition to be filed by the department within four weeks from 22nd November, 2022. Admittedly, till date, the department has not filed their affidavits-in-opposition. Therefore, if the re-assessment proceedings are allowed to proceed further, then the writ petitions would become infructuous, more so when the department has not complied with the direction issued by the learned Single Bench to file their affidavits-in-opposition within four weeks from 22nd November, 2022.

2. Therefore, we are inclined to grant an interim order sought for by the appellants. Accordingly, the order passed by the assessing officer under Section 148A(d) of the Income Tax Act, 1961 (for short, "the Act") dated 29th July, 2022 / 28th July,

2022 and the consequential notice issued under Section 148 of the Act dated 29th July, 2022 / 28th July, 2022 shall remain stayed till the writ petitions are heard and disposed of.

3. The time granted for filing affidavits-in-opposition is extended by a period of four weeks from date; reply thereto, if any, be filed within a period of two weeks thereafter and the writ petitions be listed after six weeks before the appropriate Learned Single Bench.

4. With the above directions, the appeals are disposed of along with all the connected applications.

5. There shall be no order as to costs.

6. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM, J)

I agree,

(HIRANMAY BHATTACHARYYA, J.)

NAREN/PALLAB(AR.C)