

ORDER SHEET

WPO/88/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S RUPAHALI SAREES PRIVATE LIMITED AND ANR
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 24th January, 2023.

Appearance:
Mr. Soumyajit Dasgupta, Adv.
Mr. Shiv Ratan Kakrania, Adv.
Mr. Tanuj Kakrania, Adv.
Mr. K. Sharma, Adv.
...For the Petitioner

Mrs. Smita Das De, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

Supplementary affidavit filed by the petitioner be kept with the record.

Petitioner has filed this writ petition being aggrieved by inaction on the part of the respondent Income Tax Appellate Authority i.e. CIT (Appeals) concerned in disposing the appeal of the petitioner filed on 27th January, 2020 against the order passed by the assessing officer concerned under Section 143(3) read with Section 263 of the Income Tax Act, 1961 and appeal against the subsequent penalty order relating to assessment year 2014-15 which was filed before the Appellate Authority concerned on 21st January, 2022. Petitioner submits that in spite of repeated remainders though almost more than three years have been passed after filing the appeal against the assessment order and one year against the penalty order, till date even no notice of hearing has been received by the petitioner.

Considering the facts and circumstances of the case as appears from record and submission of the parties, this writ petition being WPO 88 of 2023 is disposed of by directing the respondent Appellate Authority concerned to dispose the aforesaid appeal in question within a period of four months from the date of communication of this order by observing due procedure of law and upon giving opportunity of hearing to the petitioner or its authorised representative

Petitioner will also be entitled to approach the CIT (Appeals) concerned for expeditious disposal of its pending application for stay of demand in question.

(MD. NIZAMUDDIN, J.)

TR/

