

ORDER SHEET
WPO/887/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

AMBER COMMODEAL PRIVATE LIMITED
VS
INCOME TAX OFFICER, WARD 8/1 AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 19th September, 2023.

Appearance:
Mr. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...For the Petitioner
Mr. Soumen Bhattacharjee, Adv.
...For the Respondents

The Court: By this writ petition, petitioner has challenged the impugned order dated 22nd July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2014-15 and subsequent proceedings based on the impugned notice dated 22nd July, 2022 under Section 148 of the Income Tax Act, 1961, in which an interim order was passed by this Court on 28th April, 2023.

Learned counsel appearing for the petitioner submits that being an officer of the Court he failed his duty to bring to the notice of this Court the suppression and misleading committed by the petitioner that before 28th April, 2023 when the interim order was passed by this Court staying all further proceedings subsequent to an order under Section 148A(d) of the Act, final order of assessment under Section 147 of the Act was already passed on 24th March, 2023 and an appeal was also filed against the aforesaid final assessment order on 23rd April, 2023. The act and conduct of the petitioner in suppressing the material fact and misleading the Court in

obtaining the interim order even by not disclosing the aforesaid fact to his lawyer is highly depreciable and amounting to contempt of Court also. It is also the matter of record that the very same assessee petitioner has committed similar offence in respect of the earlier assessment year 2015-16 and had obtained an interim order and taking note of such conduct of the petitioner, the writ petition of the petitioner was dismissed with exemplary cost. This type of petitioner who dare to commits such offence before the highest Court of the State deserves to be prosecuted for repeatedly misleading and suppressing before the Court in obtaining the interim order. However, this Court is sparing him with a warning that in future if one more such type of case is found against him, he will be prosecuted and in this case he is spared from any prosecution on condition of making payment of costs of Rs. 1,50,000/- to the West Bengal State Legal Services Authority within a week from date and to file receipt of payment of the same before the Court on 3rd October, 2023. Main writ petition being WPO 887 of 2023 is dismissed and all interim orders are vacated.

List this matter as 'To Be Mentioned' on 3rd October, 2023.

(MD. NIZAMUDDIN, J.)

TR/

