

ORDER SHEET
WPO/1160/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

UDAYAN PROJECTS PRIVATE LIMITED
VS
THE PRINCIPAL COMMISSIONER OF INCOME TAX 2 AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 15th June, 2023.

Appearance:
Mr. Sourabh Bagaria, Adv.
Mr. Rites Goel, Adv.
...For the Petitioner
Mr. Aryak Dutt, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

This writ petition has been filed by the petitioner by raising the grievance against the respondent Income Tax Authority concerned in not issuing discharge certificate in Form -2 though there is a specific case of the petitioner as per Circular No. 43 of 2016 in paragraph 7(ii) of the Pradhan Mantri Garib Kalyan Yojana , 2016 dated 27th December, 2016 issued by CBDT, petitioner had submitted its declaration in the print form with jurisdictional Principal CIT along with the tax which is an admitted position and filing of declaration in print form was permissible at the relevant time. The case of the respondent is that the declaration in question was not electronically filed at the relevant time by the petitioner is not sustainable in law. The respondent has not been able to make out any case that the petitioner has not filed any return in the said scheme in view of the aforesaid circular or has not paid the tax declared in the said scheme.

Considering the facts and circumstances of the case as appears from record and submissions of the parties, this writ petition being WPO 1160 of 2023 is disposed of by directing the respondent no. 7 to open portal within three days from the date of communication of this order for a period of ten days, to enable the petitioner to file the declaration in question (Form-1) electronically and if such declaration is filed by the petitioner electronically within the time stipulated herein, the respondent Authority concerned shall issue Form-2 within two weeks from the date of filing of such declaration subject to factual verification of such declaration.

With these observations and directions, this writ petition being WPO/1160/2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/

