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IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APOT 181 OF 2023
IA NO: GA/1/2023
SRI NARAYAN MERCANTILES PVT. LTD.
-Versus-
THE INCOME TAX OFFICER, WARD NO.2(1), KOLKATA & ORS.

BEFORE:

The Hon'ble T.S. SIVAGNANAM, CHIEF JUSTICE

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 18th October, 2023

Appearance :

Mr. Avra Majumder, Adv.
Mr. Samrat Das, Adv.
..for the appellant

Mr. Vipul Kundalia, Adv.
Mr. Amit Sharma, Adv.
...for the respondent

The Court : This intra-court appeal by the writ petitioner is directed against the order dated 15th May, 2023 passed in WPO No. 1046 of 2023.

After hearing Mr. Avra Majumder, learned Counsel appearing for the appellant and Mr. Vipul Kundalia, learned standing Counsel for the respondent, we are of the view that nothing would survive in this appeal since after the impugned order the assessment has been completed and the assessee

is on appeal as against the said assessment order before the appellate authority.

The assessee appears to be aggrieved only by the direction issued to the Principal Chief Commissioner of Income Tax, West Bengal and Sikkim, to refer this case to the Enforcement Directorate for investigation. We find that this direction was issued without opportunity to the petitioner and therefore, such a positive direction may not be necessary in this case and accordingly, the same stands set aside. However, if any of the Investigating agency including the Enforcement Directorate finds any material against the appellant, it will be well open to them to proceed against the assessee in accordance with law.

The appeal along with the stay application IA NO: GA/1/2023 is accordingly disposed of.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)