OD –4

ORDER SHEET

WPO/1362/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

YASHVI TREXIM PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 27th July, 2023.

Appearance:
Mr. Subash Agarwal, Adv.
Mr. Brijesh Kumar Singh, Adv.
...For the Petitioner
Mr. Prithu Dudhoria, Adv.
...For the respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order under Section 147 read with Section 144B of the Income Tax Act, 1961, dated 30th May, 2023 relating to assessment year 2016-17 and all subsequent proceedings on the ground that the same is not only bad in law rather the same has been passed in contempt of this Court by ignoring the specific order of this Court staying all further proceedings by its order dated 15th March, 2023 in WPO 433 of 2023.

It is unfortunate that the Income Tax Department officers are now a days passing orders in defiance of the order of this Court in spite of recording in its order that the proceeding has already been stayed by this Court.

Mr. Dudhoria, learned advocate appearing for the respondent Income Tax Authority very fairly does not support the impugned order as well as conduct of the assessing officer and initiation of subsequent proceedings and he prays for condoning such contumacious act of the assessing officer and on his much persuasion I am not passing any adverse order against the assessing officer but in future if these types of orders are passed in violation of the order of this Court, this Court will be compelled to call Principal Chief Commissioner of Kolkata for his personal appearance.

Accordingly, aforesaid impugned order dated 30th May, 2023 and all subsequent proceedings are quashed and this writ petition being WPO 1362 of 2023 stands disposed of. Ld. Advocate for the Respondent shall communicate this order to the Principal CIT, Kolkata and Sikkim.

(MD. NIZAMUDDIN, J.)

TR/