

OD-4

W.P.O. No. 2296 of 2022
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side

DANIELI INDIA LIMITED
Vs.
UNION OF INDIA THROUGH THE SECY.
MINS. OF FINANCE DEPT. OF REVENUE AND ORS.

BEFORE :
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 1st September, 2023.

Mr. J.P. Khaitan, Sr. Adv.
Mr. Pratyush Jhunhunwala, Adv.
Mr. A.K.Dey, Adv.
Ms. Sritapa Sinha, Adv.
...for the petitioner
Mrs. Smita Das De, Adv.
...for the respondents

The Court : In this writ petition factual and legal issues are exactly similar to WPO 2294 of 2022 as has been jointly submitted by the parties. There is only a difference of assessment year that is 2020-21 in which petitioner was entitled to refund and adjustment has been made for recovery of the demand relating to assessment year 2011-12.

As such on principle this case will be governed by the order dated 1st September, 2023 in WPO 2294 of 2022 in all respect.

(Md. Nizamuddin, J.)

TR/

