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IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APOT/353/2023
IA NO: GA/1/2023, GA/2/2023
DEPUTY COMMISSIONER OF INCOME TAX, KOLKATA
VS.
APEEJAY TEA LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 13th December, 2023

Appearance :
Mr. Prithu Dudhoria, Adv.
Mr. Om Narain Rai, Adv.
…for appellant

Mr. Abhratosh Majumder, Sr. Adv.
Mr. Avra Mazumder, Adv.
…for respondent

The Court : This intra-court appeal by the revenue is directed against the order dated 6th June, 2023 in WPO No. 1087 of 2023. By the said order, the order passed under Section 148A(d) of the Income tax Act, 1961 was set aside.

We have heard Mr. Prithu Dudhoria, learned standing Counsel appearing for the appellant and Mr. Abhratosh Majumder, learned Senior Advocate for the respondent/assessee.

There is a delay of 83 days in filing the appeal. We are satisfied with the reasons given for not preferring the appeal within the period of limitation. Accordingly, the delay in filing the appeal is condoned. The application GA/1/2023 is allowed.

The main contention raised by the revenue in this appeal is that the revenue did not have the adequate opportunity to put forth their contentions by way of filing an affidavit and the writ petition was allowed at the admission stage. Therefore, it is submitted that opportunity ought to have been granted to the appellant department to controvert the grounds raised in the writ petition.

The learned senior Advocate appearing for the respondent/assessee submitted that the order and direction issued by the Learned Single Judge impugned in this appeal has been given effect to and subsequent notices were issued and assessment order was passed which was the subject matter of challenge in WPO 1797 of 2023 and by order dated 7th December, 2023 those proceedings were set aside and the respondent Assessing Officer was entitled to issue fresh notices in accordance with law.

In the light of the above, nothing further survives for adjudication in this appeal and accordingly the same stands disposed of.

The stay application GA/2/2023 is also disposed of.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

SN.
AR(CR)