OD –7

ORDER SHEET

WPO/3309/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

AMITABHA GHOSHAL
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 9th January, 2023.

Appearance:
Mr. Amit Agarwal, Adv.
...For the Petitioner

Mr. Om Narayan Rai, Adv.
...For the Revenue

The Court: Heard learned advocate appearing for the parties.

The cause of action arises in this writ petition from an application made by the petitioner under Section 154 of the Income Tax Act, 1961 as appears from record which was passed on 10th January, 2011. Allegation of the petitioner is that the aforesaid application which was filed by him before 12 years back, has not been considered and the respondent Income Tax Authorities are taking action of recovery by adjustment without disposing the aforesaid application dated 10th January, 2011 to which 12 years have been passed. The Writ Court under Article 226 of Constitution of India is a Court of equity, and is for those who are vigilant and diligent about their legal right and not for the slumberer.

Considering the facts and circumstances of this case and approaching this Court after 12 years only after finding that the respondent Authorities are taking action of recovery on the basis of the intimation order dated 18th

June, 2010, I am not inclined to entertain this writ petition and accordingly, this writ petition being WPO 3309 of 2022 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/