

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 16.07.2024

DELIVERED ON: 16.07.2024

**CORAM:
THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA**

**F.M.A. 547 of 2024
With
IA No. CAN 1 of 2024**

**Pawan Kumar Ruia
Versus
Union of India & Ors.**

Appearance:-

**Mr. Rishi Raju
Mr. Suvrnil Saha**

.....For the Appellant

Mr. Soumen Bhattacharya

.....For the Respondents

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. This intra-Court appeal by the writ petitioner is directed against the interim order dated 8th February, 2024 in W.P.A. 996 of 2024. In the writ petition, the challenge was to a notice dated 7th April, 2022 issued under Section 10(1) of the Black Money (undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.
2. The learned advocate for the appellant would submit that the constitutional validity of certain provisions of the Act have also been questioned in the writ petition. It is settled legal position that unless an enactment is set aside, it is

deemed to be valid. Therefore, a mere challenge to the provisions of an enactment and the pendency of the writ petition cannot operate as an automatic stay of the assessment proceeding under the relevant enactment.

3. In our view, the learned Single Bench has sufficiently safeguarded the interests of the appellant while passing the impugned order by directing an interim protection stating that the assessment order shall be passed but, shall not be given effect to or communicated to the appellant without the leave of this Court. The writ petition is still pending.
4. Therefore, we find there is no error in exercise of discretion by the learned Single Bench warranting interference.
5. Accordingly, appeal and the connected application (IA No. CAN 1 of 2024) stand dismissed.
6. No costs.
7. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)