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05.09.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 18259 of 2024

Kartic Chandra Basak
Versus
Union of India & Ors.

Mr. S. M. Surana
Mr. Bhaskar Sengupta
... For the petitioner.

Mr. Soumen Bhattacharjee
Ms. Doyel Dey
... For the respondents.

1. Affidavit of service filed in Court today is taken on record.
2. The petitioner has filed the instant writ petition, inter alia, seeking a direction upon the Commissioner of Income Tax (Appeals) NFAC to expeditiously dispose of the appeal filed by the petitioner.
3. Mr. Surana, learned advocate appearing in support of the writ petition would submit that although, the appeal had been filed under Section 246A of the Income Tax Act, 1961, on 24th September, 2021 and though the petitioner had made subsequent representations, such appeal is yet to be disposed of.
4. Mr. Bhattacharjee, learned advocate enters appearance on behalf of the respondents.
5. Heard the learned advocates appearing for the respective parties and considered the materials on

record. I find that although the petitioner has filed an appeal before the Commissioner of Income Tax (Appeals) NFAC on 24th September, 2021 and despite making repeated representations, the said appeal is yet to be disposed of. In terms of the Circular dated 23rd December, 2003, issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, although it has been provided that appellate orders by the Commissioner of Income Tax (Appeals) should be issued within 15 days of the last hearing and though such Circular is binding on the Commissioner of Income Tax (Appeals), the appeal has not been disposed of till date.

6. In view thereof, considering the pendency of the appeal for more than three and a half years, I direct the appellate authority to forth with hear out and dispose of the appeal as expeditiously as possible, positively within a period of six weeks from the date of communication of this order.

7. With the above observations and directions, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)

