

25.03.2025
Item No.17
gd/ssd

MAT/1562/2024
SMRK INVESTMENT AND FINANCE PRIVATE
LIMITED (FORMERLY KNOWN AS CRYSTAL
VINTRADE PRIVATE LIMITED)
VS
INCOME TAX OFFICER WARD 7 (1) KOLKATA AND
ORS.
IA NO: CAN/3/2025

Mr. Soumitra Choudhury,
Mr. Pranabesh Sarkar
..for the Appellant.

Mr. Soumen Bhattacharjee
..for the Respondents.

Re: CAN 3 of 2025

1. This application has been filed in a disposed of appeal praying for a direction upon the assessing officer to follow the judgment dated 20th August, 2024.

2. In pursuance of the directions issued, the authorities passed certain orders.

3. According to the applicant/appellant, the entire reopening proceedings is bad in law as is evident from the documents which were furnished to the applicant pursuant to the directions issued by the Division Bench by order dated 20.8.2024.

4. If that be so, it is a separate cause of action for the applicant and in a disposed of appeal by way of an application no directions can be issued in our earlier orders be reopened or reviewed.

5. Therefore, the application is dismissed.

6. However, this will not prevent the applicant from availing the remedies available to it under law.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(CHAITALI CHATTERJEE (DAS), J.)