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WPO No. 867 of 2024  
IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

AI CHAMPDANY INDUSTRIES LIMITED  
VS  
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE RAJARSHI BHARADWAJ

Date : 7<sup>th</sup> November, 2024.

*Appearance:*

*Mr. Subash Agarwal, Adv.*

*Mr. Rajarshi Chatterjee, Adv.*

*Mrs. S. Sahani, Adv.*

*...for the Petitioner.*

*Mr. Prithu Dudhuria, Adv.*

*...for Union of India.*

The Court:- Learned Counsel appearing for the petitioner submits that the petitioner has preferred an appeal before the learned Tribunal and the learned Tribunal by its order dated 31<sup>st</sup> May, 2023 has remanded back the matter to the Commissioner of Income Tax (Appeal) for fresh hearing. But till date the Commissioner of Income Tax (Appeal) has not heard and/or disposed of the appeal.

Heard learned Counsel appearing for the Income Tax department.

Respondent no.3 being Commissioner of Income Tax (Appeal), National Faceless Appeal Centre, Delhi Through Principal Chief Commissioner of Income Tax (NFAC), Delhi, situated at North Block, New Delhi-110001 is requested to consider the appeal along with the application for condonation of delay of the petitioner at an earliest preferably within a period of three months from date after giving opportunity of hearing to the petitioner.

WPO No. 867 of 2024 is disposed of.

(RAJARSHI BHARADWAJ, J.)