Form No. J.(2)
Item No.1
Pallab/KS AR(Ct.)

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

HEARD ON: 09.09.2025

DELIVERED ON: 09.09.2025

CORAM:
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)

M.A.T. 263 of 2023
With
I.A. No. CAN 1 of 2023
+
CAN 2 of 2023

Assistant Commissioner of Income Tax, Central Circle 4(1)
Versus
Shamshun Tea & Industries Private Limited & Ors.

Appearance:-
Mr. Soumen Bhattacharjee
Ms. Shradhya Ghosh
..........For the Appellant

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

1. We have heard Mr. Soumen Bhattacharjee, learned standing counsel appearing for the appellant/Department. Though the respondents have been served, none appears for the respondents. The appearance of Mr. Soumen Bhattacharjee, learned standing counsel appearing for the appellant/Department be regularized and his fee bills be honoured.

2. This intra-Court appeal is directed against the order dated 15th November, 2021 in W.P.A. 14526 of 2021. By the said order, the assessment order and the consequential demand were set aside and liberty was granted to the Assessing Officer to pass fresh assessment order with a correct PAN number, which appears in page 105 being Annexure – P/16 of the writ petition.

3. In paragraph 2 of the impugned order, the learned Single Bench recorded that the Department could not contradict the mistake committed by them by quoting the wrong PAN number, which are matters of record. In the grounds of appeal, the appellant/Department would contend that the impugned order is not sustainable, more particularly, when the Assessing Officer has no jurisdiction to pass fresh assessment order against PAN No.AAPCS6166F, which falls within the jurisdiction of the Income Tax Officer, Ward – 1, Dibrugarh and the assessee has been holding two different PANs at the same time. These facts appeared to have been not placed before the learned Single Bench when the writ petition was disposed of.

4. Needless to state that if there is a mistake in the PAN number and the jurisdictional Assessing Officer, who is in charge of the correct PAN number has to pass fresh orders.

5. Accordingly, we clarify this position and dispose of the appeal filed by the Department with a direction to the concerned jurisdictional Assessing Officer to pass fresh orders of assessment after notice and hearing the respondents/assessee.

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.

(CHAITALI CHATTERJEE (DAS), J.)