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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 9730 of 2025

Lalit Murlidhar Khailani
Versus
The Income Tax Officer, Ward 33(1) Kolkata & Ors.

Mr. Boudhayan Bhattacharyya
Mr. Piyal Gupta
Ms. Stuti Bansal
Ms. Shilpi Mukherjee
Ms. Chayana Kumari
Ms. Aradhana Jha
... For the petitioner.

Mr. Soumen Bhattacharjee
Mr. Ankar Das
Ms. Shradhya Ghosh
... For the respondents.

1. The instant writ petition has been filed, inter alia, praying for quashing of the assessment order on the ground that the petitioner, till date, has not been made aware of the same. Notwithstanding the aforesaid, penalty proceeding has been initiated based on such assessment order.

2. In this context, to morefully appreciate the challenge made in the writ petition prayers (a), (b) and (c) of the writ petition are extracted hereinbelow:-

   (a) A writ/s of, order/s, direction/s in the nature of Certiorari quashing and/or setting aside the impugned assessment order, the date of which is still unknown to the Petitioner;

(b) A writ/s of, order/s, direction/s in the nature of Certiorari quashing and/or setting aside the penalty order dated June 24, 2024 under Section 270 of the said Act;

(c) A writ/s of, order/s, direction/s in the nature of Certiorari quashing and/or setting aside the attachment of the Bank Account No.32410033670 at Standard Chartered Bank, Rash Behari Avenue Branch, Kolkata – 700 029, attached pursuant to notice issued under Section 226(3) of the Income Tax Act, 1961 to the petitioner;

3. Insofar as the prayer (c) is concerned, the same is consequential relief.

4. It would transpire from the records that the petitioner's case proceeds on the premise which is morefully reflected in paragraphs 2(i), (ii) and (iii) of the writ petition. The same are extracted hereinbelow:-

> **"2 (i)** Your petitioner states that all his books of accounts and tax related compliances, including regular communications with the Income Tax Department and access to the income tax portal, were exclusively managed by one Shri Chandur Lekhraj Advani. The said accountant was entrusted with complete operational control over the email ID bluepointcal@yahoo.com, which was the registered mode of communication with the Department. All statutory notices, alerts, and correspondence were

routed to and handled through the said email account.

(ii) Your petitioner states that he had no reason to suspect any irregularity in his tax affairs until sometime in June 2024, when all on a sudden your petitioner was in receipt of a letter from the Income Tax Department. As a matter of regular practice, the said letter was sent to the Accountant's office, which was entrusted with the maintenance of books of account and various tax compliances of your petitioner. Be it mentioned that such letter had being sent through local Rapido carrier, which was delivered to the caretaker present at the said Accountant's office. On the very next day the senior most employee of the said office contracted your petitioner and intimated that the said Accountant namely Shri Chandur Lekhraj Advani had passed away on July 10, 2023.

A copy of the death certificate of the accountant Shri Chandur Lekhraj Advani dated July 10,m 2023 is annexed hereto and marked as AnnexueP/1.

(iii) Upon learning of the demise of the said accountant, your petitioner immediately engaged a new accountant and undertook efforts to recover access to his financial records and the Income Tax portal. over the course of the next six months, the newly appointed accountant, through sustained and diligent efforts, bagan piecing together the state of your petitioner's affairs, recovering partial data from the Income Tax portal, departmental offices, and residual files found at the late accountant's office. It was only by December 2024 that your petitioner came to know that a series of proceedings, including assessment and penalty proceedings, had already been initiated and most of them stood concluded ex parte, or were nearing finality, without your petitioner's participation or knowledge.**"**

5. When the above writ petition was moved, by an order dated 25th June, 2025, this Court considering the case made out by the petitioner and noting that the petitioner's bank account had been attached, despite the petitioner being unable to get access to the assessment order on the portal for the Assessment Year 2019-20, and has thereby been rendered remediless, had directed Mr. Bhattacharjee, learned advocate representing the respondents to take instruction.

6. Today, Mr. Bhattacharjee has placed before this Court a chart showing chronology of events in the assessment proceeding wherefrom it would transpire that the petitioner had duly participated in the assessment proceeding.

7. This apart, at this stage, Mr. Bhattacharyya, learned advocate representing the petitioner would submit that the petitioner at present has the access to the portal and has been able to access the assessment order dated 29th February, 2024 for the Assessment Year 2019-20.

8. Having heard the learned advocates appearing for the

respective parties, it appears that the petitioner has not approached this Court with clean hands. The petitioner did not make appropriate disclosure and suppressed material facts to contend that it was not aware of any assessment order, which appears to be incorrect. The statements made by the petitioner have been improperly affirmed claiming the same to be true to his knowledge.

9. In the present circumstances, this Court is not inclined to entertain the writ petition. The same is dismissed with costs of Rs.50,000/- to be paid to the High Court Legal Services Committee, Calcutta.

(Raja Basu Chowdhury, J.)