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**24.09.2025**
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Ct.5.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

**WPA 11441 of 2025**

M/s Bijoy Gold Jewellers Private Limited
Versus
Union of India & Ors.

Mr. A. K. Upadhyay
Ms. Shobha Upadhyay
Ms. Mahasmriti Ghosh
... For the petitioner.

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

1. Affidavit of service filed in Court is taken on record.

2. The instant writ petition has been filed, inter alia, challenging the notices issued in course of assessment proceedings on remand, on the basis of an order passed by the Income Tax Appellate Tribunal, Kolkata Bench 'A', Kolkata in ITA No. 531/Kol/2022 dated 18th April, 2023 for the Assessment Year 2013-14.

3. According to the petitioner, although the remand order is dated 18th April, 2023, however, for initiating assessment proceedings under Section 144B of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") the notice was issued on 25th February, 2025. Subsequently, a show cause notice as to why proposed variation should not be made was also issued on 8th March, 2025. Still later, on 12th March, 2025 a fresh show

cause was issued as to why proposed variation shall not be made and subsequently on 19th March, 2025 again a notice under Section 142(1) of the said Act was issued.

4. When the matter came up for consideration Mr. Bhattacharjee has placed before this Court the assessment order dated 28th March, 2025. From the assessment order it is not clear as to whether any further show cause was issued. However, having regard to the fact that there is no challenge to the above assessment order in the petition and there is no disclosure made by the petitioner in that regard, I am of the view, after an assessment order has already been passed without a challenge to the same, there is no scope to entertain the present writ petition. The writ petition is accordingly dismissed.

5. Dismissal of the writ petition shall, however, not interfere with the rights of the petitioner to apply before the appropriate authority provided such remedy is invoked within a period of one month from the date of receipt of the server copy of this order.

6. All parties shall act on the basis of the server copy of this order duly downloaded from the official website of this Hon'ble Court.

**(Raja Basu Chowdhury, J.)**