03.09.2025
Item Nos.11 & 12
PG/KS
Ct. No.1

M.A.T. 615 of 2018

M/s. Dr. Chhang's Super Specialty Hospital Private Limited
Versus
Union of India & Ors.
With
M.A.T. 616 of 2018
M/s. Dr. Chhang's Super Specialty Hospital Private Limited
Versus
Union of India & Ors.

Mr. Abhratosh Majumder, Sr. Adv.
Mr. Ananda Sen
Mr. Partha Pratim Dutt……………….for the appellant

Mr. Aryak Dutt
Mr. Amit Sharma………………….for the respondents

1. These appeals have been listed for hearing. For want of time, the matters cannot be taken up. Though initially the appellant had an interim order granted by the Division Bench dated 14th August, 2018 by which the Division Bench directed the assessment/re-assessment proceeding against the appellant may continue but the respondents will not enforce any demand against the appellant till the disposal of the appeals, these appeals were dismissed for non-prosecution. Consequently, the interim order was also stood vacated.
2. Subsequently, application was filed to restore the appeals and the appeals were restored but the interim order was not extended.
3. In the present circumstances, the learned senior advocate appearing for the appellant submits that his

client apprehends that recovery proceedings may be initiated by the respondents/department since already assessment order has been passed.

4. It is to be noted that after the disposal of the writ petition by the learned Single Bench on 18th May, 2018, the objections raised to the reopening proceeding was disposed of. Thereafter assessment order has also been passed. Both these orders have been put to challenge in these appeals by way of a supplementary affidavit, copy of which has been filed today and the same has also been served on the learned advocate appearing for the respondents.
5. Liberty is granted to the respondents/department to file their affidavit in opposition, if they so desire.
6. Since the appeals are pending and there are no order of stay, we direct the appellant, without prejudice to its rights and contentions in these appeals to file a statutory appeal before the Commissioner of Income Tax (Appeals) having jurisdiction over the assessee and if such appeal is filed within a period of 30 days from the date of receipt of server copy of this order, the appellate authority shall entertain the appeal and keep the appeal pending and abide by the decision in these appeals i.e. M.A.T. 615 of 2018 and M.A.T. 616 of 2018.
7. In the order dated 31st July, 2025, while permitting the appellant to file supplementary affidavit, liberty was also granted to pray for appropriate interim orders, in

the event, there is any coercive action initiated by the respondents/department for recovery of the taxes.

8. Though such liberty was granted, the appellant has not filed an application for appropriate interim orders. The learned senior advocate appearing for the appellant submits that the appellant will file an application at the earliest and the same may be considered.

9. Leave is granted to file the appropriate application for appropriate interim orders and if such application is filed, let the same be listed before this court as and when the same is filed.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(CHAITALI CHATTERJEE (DAS), J.)