

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

HEARD ON: 08.07.2025

DELIVERED ON: 08.07.2025

**CORAM:
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE BIVAS PATTANAYAK**

M.A.T. 904 of 2025

With

I.A. No. CAN 1 of 2025

**Unisource Hydro Carbon Services Private Limited & Anr.
Vs.**

The Union of India & Ors.

Appearance:-

Mr. Himangshu Kumar Roy

Ms. Shiwani Shaw

Mr. Sushant Bagaria

Ms. Animitra Roy

Mr. Gaurav Chakraborty

Mr. Anish Mondal

Mr. Piyas ChowdhuryFor the Appellants

Mr. Prithu DudhuriaFor the Respondent

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

1. This intra-Court appeal by the writ petitioners is directed against the refusal to grant an interim order by the learned Single Bench while admitting the writ petition in W.P.A. 24427 of 2024.
2. In the said writ petition, the appellants had challenged an order passed under Section 148A(d) of the Income Tax Act, 1961 (for brevity, "the Act") dated 30th August, 2024 for the assessment year 2018-19 on the various grounds.
3. The learned Single Bench was of the view that the matter cannot be decided without calling for affidavits and, therefore, directed the affidavits to be filed within a period of two weeks from the date of the order i.e. 13th June, 2025. However, it appears that the respondent/department is yet to file their affidavit in opposition within the time permitted by the learned Writ Court. If interim orders are not

granted, then the writ petition itself is liable to become infructuous, since the reassessment proceedings will be commenced and concluded.

4. That apart, an order passed under Section 148A(d) of the Act does not provide for any statutory remedy such as the appeal or revision and, therefore, the appellants are required to approach this Court under Article 226 of the Constitution of India. Furthermore, there are lot of decisions, which state that reopening of an assessment should be resorted to with utmost care and caution and the reopening can be done based on change of opinion or without any tangible material. In the instant case, the appellants have alleged violation of principles of natural justice, which has to be gone into after affidavit in opposition is filed.
5. Therefore, we are of the view that all further proceedings pursuant to the order passed under Section 148A(d) of the Act dated 30th August, 2024 and the consequential notice issued under Section 148 dated 30th August, 2024 shall remain stayed till the writ petition is heard and disposed of.
6. The time for filing affidavit in opposition by the Department is extended by a period of three weeks from date. Reply thereto, if any, be filed within a period of two weeks thereafter.
7. It is open to the parties to mention before the learned Single Bench for inclusion of the matter for hearing.
8. With the above observations/directions, the appeal alongwith the connected application (I.A. No. CAN 1 of 2025) stand disposed of.
9. No costs.
10. 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.

(BIVAS PATTANAYAK, J.)

