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

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

HEARD ON: 17.07.2025

DELIVERED ON: 17.07.2025

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

M.A.T. 978 of 2025
+
I.A. No. CAN 1 of 2025
Mukul Mahanta
Vs.
The Union of India & Ors.

Appearance:-
Mr. Himangshu Kumar Ray
Ms. Shiwani Shaw
Mr. Animitra Roy
Mr. Gaurav Chakraborty
Mr. Piyas Chowdhury

................For the Appellant

Mr. Tilak Mitra

.................For the Respondent

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

1. This intra-Court appeal filed by the writ petitioner is directed against the order dated 30th June, 2025 in W.P.A. 18239 of 2024 by which the writ petition filed by the appellant challenging the notice issued under Section 148A(b), the order passed under Section 148A(d) and the subsequent proceedings initiated by issuance of a notice under Section 148 etc. ultimately culminating in an assessment order dated 21st March, 2023 passed under Section 147 readwith Section 144B of the Income Tax Act, 1961 (hereinafter referred to as "the Act").

2. The learned Single Bench was right in not entertaining the writ petition and giving liberty to challenge the impugned orders before the appropriate forum in accordance with law.

3. The learned Single Bench had taken note of a decision in the case of ***Principal Commissioner of Income Tax-9 Kolkata Vs. P. L. Goenka HUF*** in ***ITAT 241 of 2024*** and dismissed the writ petition.

4. It is the submission of the learned advocate appearing for the appellant that the decision in ***P. L. Goenka HUF (supra)*** will not be applicable to the facts of the present case as that pertained to a Standard Operating Procedure (SOP) adopted by the Department vide order dated 10th January, 2018 whereas what is relied on by the appellant is the SOP dated 3rd August, 2022.

5. In our view, this issue need not be gone into and the appellant should not be non-suited on this ground, since, we are of the view that the appellant should file a statutory appeal as against the assessment order dated 21st March, 2023.

6. In the light of the above reasoning, the appeal is dismissed alongwith the connected application (I.A. No. CAN 1 of 2025) affirming the ultimate observation made by the learned Single Bench.

7. The appellant is directed to file the statutory appeal before the appellate authority within a period of 30 days from the date of receipt of server copy of this judgment and order and the appellate authority shall take up the appeal and decide the same on merits and in accordance with law without rejecting the appeal on the ground of limitation.

8. It is made clear that any observation made by the learned Single Bench in the impugned order or observations made in this judgment and order will not in any manner prejudice the rights of the appellant to canvass all the grounds before the statutory appellate authority.

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.

(CHAITALI CHATTERJEE (DAS), J.)