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10.01.2025

WPA 16923 of 2024
With
CAN 1 of 2024

Nikhil Gupta
Vs.
Union of India & Ors.

Mr. Anirban Ray
Mr. Soumabho Ghose
Ms. Tiana Bhattacharyya
Mr. Soumalya Ganguli
… … for the petitioner
Mr. Om Narayan Rai
Mr. Soumen Bhattacharjee

… … for the respondents.

Learned counsel appearing for the petitioner submits that the petitioner has filed the present writ petition, challenging an assessment order issued under Section 147 of the Income Tax Act, 1961. This order was passed on 18th March 2024 and the petitioner claims to be aggrieved by the findings therein. The petition has been listed for hearing on several occasions. However, at this stage, the petitioner seeks leave of this Court to withdraw the writ petition with liberty to file an appeal before the appellate authority under the provisions of the Income Tax Act, 1961.

The petitioner further prays that if such an appeal is filed within a period of 20 days from the date of this order, this Court may direct the concerned Commissioner of Appeals to hear and dispose of the matter expeditiously within a further period of 30 days from the date of filing of the appeal and condone any delay in filing the appeal, given that the present matter has been pending before this Court for the past six months.

Learned counsel appearing for the respondent authorities is also present and has taken note of the submissions made on behalf of the petitioner.

On hearing the learned counsel for both parties and considering the facts of the case, this Court finds it appropriate to grant the petitioner the requested relief. Accordingly, the following directions are issued:

a. The petitioner is permitted to withdraw the present writ petition, with liberty to file an appeal before the concerned Commissioner of Appeals under the Income Tax Act, 1961, within 20 days from the date of this order.
b. If such an appeal is filed within the stipulated time, the concerned Commissioner of Appeals is directed to hear and dispose of the matter on its merits within 30 days from the date of filing the appeal.
c. Any delay in filing the appeal shall stand condoned by this court, taking into account the fact that the matter has remained pending before this court for the last six months.

Accordingly, the writ petition, being WPA 16923 of 2024, along with all connected applications, stands disposed of.

This Court further directs the petitioner to ensure strict compliance with the timeline as mentioned above. Failure to adhere to the prescribed timeframe will result in forfeiting the relief granted in this order.

There shall be no order as to costs.

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

(Rajarshi Bharadwaj, J.)