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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 18560 of 2025

M/s A.D. Electrosteel Co. Pvt. Ltd. & Anr.
Versus
The Union of India & Ors.

Mr. Arijit Chakroborti
Mr. Rajib Mollick
Ms. Muskan Agarwal
... For the petitioners.

Mr. Prithu Dudhoria
... For the respondents.

1. The instant writ petition has been filed to withdraw/cancel the demand notice dated 6th August, 2025 issued under Section 156 of the Income Tax Act, 1961 (hereinafter referred to as the "said Act").

2. Having heard the learned advocates appearing for the respective parties, records reveal that being aggrieved by an order dated 25th March, 2015 passed under Section 143(3) of the said Act for the Assessment Year 2012-13, an appeal was filed before the office of the Commissioner of Income Tax (Appeals), Kolkata on 16th April, 2015. The appeal was subsequently dismissed on 3rd November, 2016 for non-prosecution. Being aggrieved the petitioners filed an appeal before the Income Tax Appellate Tribunal (hereinafter referred to as the "Tribunal"). Such appeal was once, again dismissed for non-prosecution by the Tribunal, as would corroborate from the order dated 20th August, 2018.

3. Following the aforesaid, a restoration application was filed which was registered as MA 121/Kol/2023. There was a delay of 1757 days in moving such application. Since, no one had put in appearance on behalf of the assessee, despite notice, such application also came to be rejected by an order dated 22nd April, 2024.

4. Being aggrieved, an appeal was filed before the Hon'ble Division Bench, which was registered as ITAT 248 of 2024.

5. By an order dated 6th May, 2025, the Division Bench of this Court taking note of the peculiar facts and noting that there has been no proper explanation by the assessee in MA 121/Kol/2023 and also considering that the assessment was a high pitched assessment and the assessment officer had decided several issues and completed the assessment by its order dated 25th March, 2015, while setting aside the order dated 22nd April, 2024 had permitted the petitioners to apply afresh before the Tribunal.

6. Pursuant to the aforesaid, the petitioners had proceeded before the Tribunal and such application is pending adjudication.

7. In the interregnum, a demand has been raised on the petitioners on the basis of the assessment order dated 25th March, 2015. Admittedly, as of now, no appeal is pending from such order. However, taking note of the fact that an application filed by the petitioners for recalling is

pending, I am of the view that the aforesaid application should be expeditiously disposed of by the Tribunal.

8. Since, the parties have highlighted that the matter is pending before the Tribunal and the next date is fixed on 19th September, 2025, let the recalling application be taken up for consideration on the same date, and be disposed of without any unnecessary adjournment to the parties.

9. With the above observations and directions, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)