

19
16.12.2025
d.p.

**Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction**

W.P.A 1780 of 2025

**Umesh Lal Pradhan
-versus
Union of India & Ors.**

**Mr. Deborshi Dhar.
...For the Petitioner.**

**Mr. Hirak Barman,
Mr. Pradip Sarkar.
...For the State.**

**Mr. Sudipto Kumar Mazumdar,
Sr. Adv., DSGI
Mr. Tridip Saha,
Mr. Sourab Kar.
...For the Income Tax.**

1. From the communication dated 4th April, 2025 by the Income Tax Officer (IT & TP), Head Quarter-2, Kolkata addressed to the petitioner annexed at page 42 of the writ petition, it appears that the information which was furnished by the petitioner was transferred to the office of the Director General of Income Tax (Investigation), West Bengal & Sikkim for necessary action.

2. The petitioner prays for a direction upon the said respondent to conclude the process of investigation and take necessary consequential steps in the matter.

3. It appears that the issue is still now pending consideration before the aforesaid respondent. Accordingly, the instant writ petition stands disposed of by directing the respondent no. 4 to conclude the investigation in accordance with law and reach the same to its logical conclusion.

4. The fate of the investigation shall be made known to the petitioner and all other necessary parties.

5. The investigation shall be conducted in terms of the Foreign Exchange Management (Acquisition and Transfer of Immovable Property in India) Regulations, 2018 published by the Reserve Bank of India, Foreign Exchange Department vide Notification No. FEMA 21(R)/2018-RB dated 26th March, 2018.

6. Steps shall be taken by the aforesaid respondent at the earliest and ensure completion of all formalities in terms of the direction passed hereinabove latest within a period of six months from the date of communication of this order.

7. The writ petition stands disposed of.

8. Urgent photostat certified copy of this order, if applied for, be given to the parties, upon compliance of necessary formalities.

(Amrita Sinha, J.)