OD-07

WPO/288/2025

THE HIGH COURT AT CALCUTTA

CONSTITUTIONAL WRIT JURISDICTION

ORIGINAL SIDE

Indian Cable Net Company Limited

Versus

Union of India & Ors.

BEFORE:

The Hon'ble JUSTICE RAJA BASU CHOWDHURY

Date: 3rd July 2025

Appearance:

Mr. Brijesh Kumar Singh, Advocate

for the petitioner

Mr. Soumen Bhattacharjee, Advocate

Mr. Ankan Das, Advocate

Mr. Shradhya Ghosh, Advocate

for the respondent

The Court: 1. The petitioner is aggrieved by the adjustment of the amount refunded to the petitioner vide order passed under section 154 of the Income Tax Act, 1961 (hereinafter referred as "the said Act") dated 3rd June 2024 in respect of the assessment year 2014-15 against the demand raised by the respondents in respect of the assessment order dated 24th March 2021 under section 143 of the said Act for the assessment year 2018-19, notwithstanding the petitioner having preferred an appeal and having deposited 20% of the demand.

2. Having heard the learned advocates for the respective parties, although, prima facie it would transpire that the conduct of the respondents in purporting to adjust the amount refunded pursuant to the order under section 154 of the said Act for the assessment year

2014-15 in respect of the demand raised pursuant to the order dated 24th March 2021 for the assessment year 2018-19 is irregular. However, taking consideration the fact that the appeal filed by the petitioner from the assessment order dated 24th March 2021 for the assessment year 2018-19 is pending before the National Faceless Appeal Centre, I am of the view that it shall be prudent, at this stage, to direct the appellate authority to expeditiously dispose of the appeal by giving an opportunity of hearing to the petitioner but not later than eight weeks from the date of communication of this order.

3. The writ petition is accordingly disposed of.

(RAJA BASU CHOWDHURY, J.)

R. Bose