

OD-11

WPO/334/2025
THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

Bimal Kumar Dalmia
Versus
Assistant Commissioner of Income Tax,
Central Circle 3(3), Kolkata & Anr.

BEFORE:
The Hon'ble JUSTICE RAJA BASU CHOWDHURY
Date: 3rd July 2025

Appearance:
Mr. Anil Kr. Dugar, Advocate
Mrs. Suman Sahani, Advocate
for the petitioner

Mr. Prithu Dudheria, Advocate
for the respondent

The Court: 1. Mr. Dugar, learned advocate representing the petitioner by placing before this Court a communication issued by the Principal CIT, Central – 2, Kolkata dated 19th June 2025 would submit that in principle the Department has agreed to not only adjust the seized cash against the outstanding demand but has also agreed to refund that balance amount. Such fact would corroborate from the aforesaid communication dated 19th June 2025. Let a copy of the said communication be taken on record.

2. Mr. Dudheria, learned advocate representing the Department, on the other hand, would submit that steps are being taken to finalise the approval as noted in the communication dated 19th June 2025.

3. Having heard the learned advocates appearing for the respective parties and since the respondents have already given administrative approval for adjustment of seized cash against the outstanding demand and since steps have been taken for refund of the balance amount to the petitioner, I am of the view that the procedure in this regard as initiated by the respondents must be completed and brought to a logical conclusion within four weeks from the date of communication of this order.

4. It is made clear that if the petitioner is otherwise entitled to interest, appropriate interest should be computed while issuing the refund order.

5. With the above observations, the writ petition is disposed of.

(RAJA BASU CHOWDHURY, J.)