

OD-29

WPO/366/2025
THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

Shri Sudeep Bhartia
Versus
Union of India & Ors.

Before:
The Hon'ble JUSTICE RAJA BASU CHOWDHURY
Date: 4th September 2025

Appearance:
Mr. Subash Agarwal, Advocate
Mr. Rajarshi Agarwal, Advocate
Mrs. Suman Sahani, Advocate
for the petitioner

Mr. Prithu Dudhuria, Advocate
for the respondent

The Court: 1. The instant writ petition has been filed challenging the order dated 24th March 2025 issued u/S 179(1) of the Income Tax Act, 1961 (hereinafter referred to as “the said Act”) for the assessment year 2012-13.

2. By an order dated 3rd July, 2025 this Court was pleased to pass the following order:

“1. The petitioner is aggrieved with the fastening of liability in his capacity of a Director of Vikrant Constructions Private Limited for the assessment year 2012-13 though, according to him, he was appointed as a Director of Vikrant Constructions Private Limited only on 15th June, 2015. In support of his contention, he has

placed reliance on a copy of the print out of the designated partner details downloaded from the official website of Ministry of Corporate Affairs.

2. Having regard to the above, I am of the view that Mr. Dudhoria, learned Advocate representing the respondents should take appropriate instruction in the matter and file a report in the form of an affidavit on the returnable date.

3. List this writ petition for further consideration on 24th July, 2025.”

3. Today Mr. Dudhoria, learned advocate representing the respondents would submit that the petitioner was in fact appointed as a Director of M/s. Vikrant Construction Pvt. Ltd. only on 15th June 2015.

4. On the basis of the submission made in Court today, I find that the order u/S 179(1) of the said Act dated 24th March 2025 for the assessment year 2012-13 cannot be made applicable insofar as the writ petitioner is concerned.

5. Consequently upon quashing the order dated 24th March 2025, the writ petition is disposed of leaving it open to the authorities for appropriate action, if so advised.

(RAJA BASU CHOWDHURY, J.)