OD-30

WPO/367/2025
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 Dudhoria, Advocate
for the respondent

The Court: 1. It appears that in the order dated 3rd July 2025, at paragraph 1 line 3/4, the words "director of Vikrant Constructions Pvt. Ltd." has been wrongly recorded and should be substituted with the words "director of Wellside Commercials Pvt. Ltd.". The department is directed to carry out the above correction in the order dated 3rd July 2025.

2. The instant writ petition has been filed challenging the order dated 24th March 2025 issued under section 179(1) of the Income Tax Act, 1961 (hereinafter referred to as "the said Act") for the assessment year 2012-13.

3. The petitioner is aggrieved with the fastening of liability in his capacity of a Director of Wellside Commercials Private Limited for the assessment year 2012-13 though, according to him, he was appointed as a Director of Wellside Commercials Private Limited only on 15th June, 2015. He resigned subsequently on 13th January 2022. 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.

4. Although the above matter was adjourned previously, today Mr. Dudhoria, learned advocate representing the respondents would submit that the petitioner was in fact appointed as a Director of M/s. Wellside Commercials Pvt. Ltd. only on 15th June 2015.

5. On the basis of the submission made in Court today, I find that the order under section 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, as at the relevant point of time he was not a director.

6. 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.)

R. Bose