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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/407/2025

SANJAY COMMERCIAL COMPANY
VS
UNION OF INDIA & ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 7th August, 2025

Appearance
Mr. Anirban Banerjee, Adv.
Mr. Sayantan Banerjee, Adv.
Mr. Deep Agarwal, Adv.
..for the petitioner
Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
..for the respondents
Mrs. Rama Chakraborty, Adv.
..for the UoI

1. Records would reveal that being aggrieved with an assessment order dated 8th December, 2017 passed under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the said Act') for the assessment year 2015-16, an appeal was filed by the petitioner before the appellate authority on 15th January, 2018.
2. The petitioner also claims that in connection with the said appeal, stay application had also been filed. Records reveal that notwithstanding pendency of the aforesaid appeal, a demand was raised by the income tax department to the extent of Rs.24,46,910/-. On the basis of the petitioner's showing the aforesaid amount had been recovered by attaching the petitioner's bank account maintained with the HDFC Bank on 26th March, 2018. Although a complaint in this regard was lodged by the petitioner with the Additional Commissioner of Income Tax by letter dated 17th April, 2022 which appears to have been received by the department on 17th April, 2023

as would corroborate from the stamp and seal appearing at page 49 of the writ petition, no steps appear to have been taken by the income tax department. The subsequent representations made by the petitioner have also all remained unanswered.

3. Mr. Bhattacharjee, learned Advocate appearing for the respondents could not enlighten this Court as regards the steps taken by the department either for disposal of the appeal or as regards the petitioner’s representations.
4. However, having regard to the fact that the entire demand has already been realised, in my view, no fruitful purpose would be served in keeping the writ petition pending. I am of the view that the National Faceless Appeal Centre should dispose of the appeal filed by the petitioner as expeditiously as possible, preferably within a period of six weeks from the date of communication of this order, unless the above appeal has already been disposed of. In so far as the order of attachment in respect of the petitioner’s bank account maintained with the HDFC Bank which had been issued for realisation of the demand in relation to the order passed under section 143(3) of the said Act for the assessment year 2015-16, since the demand has been realised, the same stands quashed.
5. The writ petition is accordingly disposed of.
6. There will be no order as to costs.

(RAJA BASU CHOWDHURY, J.)

akg/R Bose