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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE
IA NO:GA/1/2025
WPO/864/2024
M/S. MJ GRAIN PRODUCTS PRIVATE LIMITED
VERSUS
THE ASST DY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 1(1) & ORS..

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 5th May, 2025

Appearance :
Ms. Megana Joshi, Adv.
Mr. Nilanjan Banerjee, Adv.
...for the petitioner
Mr. Tilak Mitra, Adv.
...for the respondents

The Court :- 1. Although the writ petition was filed challenging the show cause notice issued under Section 148A(b) of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") dated 29th March, 2023 in respect of the assessment year 2019-20, the order passed under Section 148A(d) of the said Act dated 21st April, 2023 in respect of the year 2019-20, the notice issued under Section 148 of the said Act dated 21st April, 2023 for the assessment year 2019-20 passed the jurisdictional assessing officer including the sanction granted order under Section 151 of the said Act, and through the writ petition was admitted, in the interregnum, the assessment order under Section 147 of the said Act in respect of the assessment year 2019-20 has been passed on 26th March, 2025.

2. The connected application has been filed challenging the aforesaid order dated 26th March, 2025 which was registered as GA/1/2025. However, since the aforesaid order is otherwise appealable, the petitioner seeks leave to withdraw the aforesaid application along with the writ petition and would also like to agitate all points before the appellate authority.

3. It is submitted on behalf of the petitioner that since the application was pending before this Court since 21st April, 2025 and in the interregnum the time to prefer the appeal having expired, this Court may be pleased to permit the petitioner to prefer the appeal within a period of three weeks from the date of passing of this order.

4. Mr. Sharma, learned Advocate appears on behalf of the respondents.

5. Heard the learned Advocates appearing for the parties and noting the order passed under Section 147 of the said Act dated 26th March, 2025 in respect of the assessment year 2019-20 is appealable, the writ petition can be permitted to be withdrawn. However, taking note that by order dated 3rd October, 2024, this Court had admitted the writ petition with a limited interim protection that the outcome of the proceeding shall abide by the result of the petition, and the connected application being GA/1/2025 having been filed on 21st April, 2025, in the event the petitioner prefers an appeal from the order dated 26th March, 2025 issued under Section 147 of the said Act for the assessment year 2019-20 within a period of three weeks from date, the appellate authority having regard to the pendency of the aforesaid proceeding before this Court shall hear out the appeal and dispose of the appeal on merits provided that the petitioner files an appropriate application seeking condonation of delay.

6. In view thereof, let this writ petition along with the connected application stand disposed of.

(RAJA BASU CHOWDHURY, J.)

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