OD–9

WPO/922/2024

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/s. RECKITT BENCKISER (INDIA) PRIVATE LIMITED

-VERSUS-

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 11(1) KOLKATA AND ORS.

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date: 9th January, 2025.

Appearance :
Mr. Deepak Chopra, Adv.
Mr. Rohan Khare, Adv.
Mr. Indranil Banerjee, Adv.
Mr. Subrata Mukherjee, Adv.
...for the petitioner.

Mr. Om Narayan Rai, Sr. Adv.
Mr. Soumen Bhattacharjee, Adv.
...for the respondents.

The Court :- Learned counsel appearing for the petitioner submits that the Tribunal by its order dated 4th September, 2024 has directed the petitioner to pay an ad hoc 10% of the outstanding demand i.e., Rs.11,28,00,000/- within a period of one month for granting stay of the assessed dues and directed as under:

> *"Therefore, the Stay Petition is allowed subject to the following conditions:*
>
> *i) The assessee shall pay 10% of the outstanding demand (i.e. Rs.11.28 Crores) within a period of one month.*
>
> *ii) Subject to the payment of the demand as at (i), the rest of the demand shall be stayed for a period of 180 days or till the disposal of the appeal, whichever is earlier.*

iii) No adjournment shall be sought by the assessee in the appeal before the Tribunal unless it is absolutely necessary on account of any exigency or unavoidable circumstances."

Learned counsel appearing for the respondent authorities submits that there is a huge income tax due and the Tribunal has rightly given a direction for only 10% of the outstanding demand for stay of the assessed dues.

Heard learned counsels for the parties. As huge income tax dues are pending, learned Tribunal is requested to consider the appeal of the petitioner before it without insisting on 10% of the outstanding demand and hear and dispose of the appeal within 31st March, 2025.

Accordingly, WPO/922/2024 is disposed of without any order as to costs.

(RAJARSHI BHARADWAJ, J.)

A/s.