

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/1040/2024

SRI BALAJI METALS AND MINERALS PRIVATE LIMITED
VERSUS
ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 5(1) KOLKATA & ORS.

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 25th March, 2025

Appearance :
Mr. Rites Goel, Adv.
...for the petitioner
Mr. Ankan Das, Adv.
...for the respondents

The Court :- 1.Complaining inaction on the part of the Appellate Authority to dispose of the appeal filed by the petitioner in respect of the assessment year 2018-19, the instant petitioner writ petition has been filed.

2. Records would reveal that by an order dated 19th December, 2024, a coordinate Bench of this Court was, inter alia, pleased to pass the following order:-

*"The Court:- Affidavit of service filed in Court today is taken on record.
Heard learned counsel for the parties.*

Innocuous prayer is made by the petitioner to fix an early hearing of the appeal preferred by the petitioner before the Appellate Authority in relation to the Assessment Year 2018-19.

Learned counsel appearing for the respondents authorities submits that the appeal was preferred on May 1, 2024 and the statute prescribes a time limit of one complete year to complete hearing of an appeal.

National Faceless Appeal Centre (NFAC), Delhi having its office at North Block, New Delhi 1100012 is requested to dispose of the appeal filed by the petitioner for the Assessment Year 2018-19 within twelve weeks from date.

Learned counsel for the respondents authorities is requested to serve a copy of this order upon the concerned officer of the Department.

It is needless to say that the petitioner will co-operate with the Appellate Authority without praying unnecessary adjournments.

Let this matter appear after twelve weeks.”

3. Today the learned Advocate for the petitioner would submit that the earlier order has still not been complied with and the respondents are yet to disposed of the appeal.

4. Mr. Das, learned Advocate appearing for the respondents would submit that some more time is necessary to complete the hearing of the appeal.

5. Considering the submissions made by Mr. Das and the materials on record, let the time to comply with the direction dated 19th December, 2024 be peremptorily extended by three weeks from date. It is made clear that the petitioner shall cooperate with the appellate authority.

6. The appellate authority is directed to hear out and dispose of the appeal as expeditiously as possible, but not later than four weeks from the date of communication of this order unless the appeal has already been disposed of.

7. With the above observation, the writ petition stands disposed of.

8. There shall be no order as to costs.

(RAJA BASU CHOWDHURY, J.)