15 16-04-2026

AKG

Ct. 237

WPA 805 of 2026
Prabal Kumar Sarkar
Vs.
Assistant Commissioner of Income Tax, Circle – 54 & Ors.

Mr. Avra Mazumder,
Ms. Alisha Das,
Ms. Elina Dey,
Ms. Rupomita Ghosh

…for the Petitioner

Mr. Prithu Dudhoria,
Ms. Sukanya Dutta

…for the Respondent

The petitioner challenges an order dated February 28, 2014, passed by the Assistant Commissioner of Income Tax, Circle–54, Kolkata, under Section 143(3) of the Income Tax Act, 1961, before the Commissioner of Income Tax (Appeals)–6, Kolkata (respondent no. 2), by way of an appeal filed on April 9, 2014.

Learned counsel appearing for the petitioner submits that the said appeal has not yet been disposed of and seeks a direction upon the appellate authority for its expeditious disposal.

Learned counsel appearing on behalf of the respondents, on the other hand, submits that the appeal could not be disposed of due to the non-cooperation of the writ petitioner. It is contended that, despite repeated directions issued by the appellate authority, the petitioner has failed to file the requisite reply.

Having regard to the aforesaid circumstances, I am not inclined to keep the present writ petition pending.

Accordingly, the petitioner is directed to file his reply before the appellate authority within a period of two weeks from date.

The appellate authority is further directed to dispose of the appeal within a period of three months from date. It is made clear that, in the event the petitioner fails to file his reply within the stipulated period of two weeks without any justifiable cause, the Commissioner shall be at liberty to decide the appeal in the absence of such reply.

It is also clarified that the Commissioner shall not grant any unnecessary adjournments to the parties.

Accordingly, **WPA 805 of 2026** stands disposed of.

Urgent certified *website* copies of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Kausik Chanda, J.)