19.02.2026
Item No.01 (DL)
Court No.551
AJ.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION

W.P.A. 4998 of 2025

NPG Rice Mill Private Limited
-Vs-
The Union of India & Ors.

Mr. Avra Mazumder,
Ms. Alisha Das,
Ms. Elina Dey,
Ms. Rupomita Ghosh.
Ms. Maitreyee Naskar.
…for the petitioner.

Mr. Amit Sharma.
….for the respondents.

1. Affidavit of service filed on behalf of the petitioner be kept with the record.

2. This writ petition has been filed laying challenge to a notice dated December 05, 2023 issued under Section 148 of the Income Tax Act, 1961 (hereafter 'the said Act of 1961') for the assessment year 2013-14.

3. This writ petition was filed on February 28, 2025. During pendency of the writ petition, order of assessment for the assessment year 2013-14 has been passed on March 30, 2025.

4. The said order of assessment has been sought to be brought on record by way of a supplementary affidavit. As prayed for, leave is granted to file the supplementary affidavit and

the supplementary affidavit filed in Court today is taken on record.

5. Since an assessment order has already been passed, therefore the petitioner seeks liberty to approach the appellate forum challenging the assessment order. In such view of the matter, WPA 4998 of 2025 is dismissed with liberty to the petitioner to approach the appropriate appellate forum.

6. Since the assessment order dated March 30, 2025 for the assessment year 2013-14 has been passed during pendency of the writ petition, therefore the period during which this writ petition remained pending before this Court shall be excluded for the purpose of computing the period of limitation for preferring appeal before the appropriate appellate authority under Section 246A of the said Act of 1961.

7. Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities.

(Om Narayan Rai, J.)