

23.06.2026  
Ct. No. 30  
Sl. No.16  
skg

**WPA 11094 of 2026**

**Sukamal Chandra Nandi & Anr.**  
**Vs.**  
**Union of India & Ors.**

Mr. Omar Faruk Gazi, Adv.

...for the petitioners

Mr. Bodhisatta Biswas, Adv.

...for the respondent nos. 2 & 3

1. The writ application has been preferred challenging the notice dated 05.05.2025 issued under Section 45C to 45I of the Employees' State Insurance Act, 1948 read with Rule 2 of the Second Schedule of the Income Tax Act, 1961.
2. The learned Counsel appearing for the petitioners has placed a copy of the said notice today before the Court which admittedly though challenged was not part of the writ application. It appears that the said notice is part of the recovery proceeding initiated by the respondent authorities herein. Admittedly, the principal order from which the recovery proceeding has been initiated has not been challenged in the writ application and as such the writ application is not in proper form and thus not maintainable.
3. Accordingly, the writ application is dismissed.

4. There shall be no order as to costs.
5. Urgent photostat certified copy of this order, if applied for, be given to the parties, upon compliance of necessary formalities.

**[Shampa Dutt (Paul), J.]**