18.6.2026
ct no. 10
Sl. 23
AGM

WPA 12030 of 2025

Janhavi Promoters Private Limited
-Versus-
Deputy Commissioner of Income Tax, Circle-13 (1), Kolkata & Ors.

Mr. Avra Majumdar.
Mr. Giridhar Dhelia.
Ms. Alisha Das.
Ms. Rupomita Ghosh.
Ms. Vedika Agarwal.
Mr. Debdut Banerjee.

… for the petitioner.

Mr. Prithu Dhudhoria.

… for the respondents.

1. The petitioner in the instant case challenges inter alia, the inaction on the part of the respondent no. 4 in not acting in terms of the direction provided in the order dated 21.1.2025 as directed in the paragraph 3, which is reproduced below:

   "3. Though the department has been given opportunity many a times to give a report as to whether the appellate order for the assessment year under consideration has been passed or not by the Ld. CIT (A) and if passed to supply the copy of the said order to the assessee. However, no information has been provided by the department. It appears that the Ld. CIT(A) has not passed the order relating to the appeal of the assessee for assessment year under consideration. In view of this, the matter is restored to the file of the Ld. CIT(A) with a direction to pass a speaking order in respect of the appeal of the assessee for AY2015-16. This appeal of the assessee is treated as allowed for statistical purposes."

2. Despite making an application dated 30.4.2025 for early disposal of the appeal pending before the respondent no. 2, which has been subsequently

transferred to respondent no. 6, however, remains to be pending for consideration and adjudication.

3. Learned counsel for the petitioner submits that CITA has failed to comply with Tribunal's direction dated 21.1.2025 for over 17 months.
4. Learned counsel appearing for the respondents does not raise any objection with regard to the application for early disposal of the appeal dated 30.4.2025.
5. Having heard the parties and upon perusing the records, this Court is prima facie satisfied with the submission made by the petitioner and an interference is warranted at this stage.
6. The Tribunals order dated 21.1.2025 has specifically directed the CIT(A) to pass a speaking order for assessment year 2015-16. The failure to do so for over 17 months, amounts to noncompliance of a binding judicial order.
7. An assessee cannot be left remediless due to administrative in action. The delay in disposal of appeal violates the principles of natural justice and right to speedy justice under Article 14 of the Constitution.
8. Since the respondents have not disputed the facts and have conceded to the prayer for early disposal, there exists no impediment in directing time bound disposal.

9. In view of the above, I direct the respondent no. 4 to consider the application for early disposal of the appeal dated 30.4.2025 peremptorily within a period of six weeks and pass a reasoned order in accordance with law, upon affording an opportunity of hearing to the petitioner and communicate such decision within a week thereafter.
10. The writ petition is disposed of without going into the merits of this case.
11. Urgent Photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)