IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **17.02.26**
D/L.
Item No.09
(Samar)

WPA 24618 of 2025

Creative Poly Packs Private Limited
Vs
Assessment Unit, Income Tax Department & Ors.

Mr. Ramesh Kumar Patodia,
Ms. Megha Agarwal,
Ms. Tulika Bag,
…for the petitioner.

Mr. Prithu Dudhoria,
Ms. Aishwarya. Rajyashree
… for the respondent authorities.

1. This writ petition assails an order dated September 29, 2025 imposing penalty under Sections 271eAAC(1) of the Income Tax Act, 1961 as also a notice of demand dated September 29, 2025 issued under Section 156 of the said Act of 1961 for the assessment year 2023-24.

2. Ms. Agarwal, learned advocate appearing for the petitioner submits that the order imposing penalty and the impugned notice of demand arise from an order of assessment dated March 20, 2025 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 in respect of assessment year 2023-24, which has been set aside by this court by an order dated February 10, 2026 passed in WPA 8698 of 2025 *(Creative Poly Packs Pvt. Ltd. Vs. Assessment Unit, Income Tax Department & Ors.)*. It

is, therefore, submitted that the impugned order of penalty and the notice of demand should be set aside.

3. Mr. Dudhoria, learned advocate appearing for the respondent Revenue Authorities does not dispute such submission.

4. Heard learned advocates appearing for the respective parties and considered the material on record.

5. Since it is not in dispute that the penalty order and the demand notice impugned in the present writ petition are consequential to the assessment order dated March 20, 2025, which has been set aside by this court by an order dated February 10, 2026 passed in WPA 8698 of 2025, therefore, the impugned penalty order and the impugned demand notice can no longer be continued upon the main order being set aside.

6. In such view of the matter, the impugned penalty order under Section 271AAC(1) of the said Act of 1961 and the demand notice under Section 156 of the said Act of 1961 both dated September 29, 2025 in respect of assessment years 2023-24 stand set aside.

7. It is clarified that the respondent Revenue Authority shall remain free to initiate appropriate proceedings, in accordance with law, if any further

assessment order is passed in respect of the same assessment year.

8. With the above observations WPA 24618 of 2025 stands disposed of. No costs.

9. 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.)