Item No.47
11.02.2026
Court. No. 6
(gc)

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE JURISDICTION

WPA 2222 of 2025
CAN 1 of 2025

Rahemul Khandakar
Vs.
Union of India & Ors.

Mr. Ratan Banik,
Mr. Saptarshi Banik
...for the Petitioner.
Mr. Sudipto Kumar Mazumdar, Ld. DSGI,
Mr. Ajoy Kumar Singhania
... for the Income Tax Authority.

1. In the writ petition, the petitioner prays for a mandamus for the assessment proceedings to be kept in abeyance till the disposal of all the criminal cases pending against him. Further prayer is for an order restraining the authorities from proceeding further in terms of the notice issued under Section 142(1) of the Income Tax Act dated July 25, 2025 by the Assessment Unit, Income Tax Department, under Faceless Assessment scheme, till the disposal of the all the criminal cases.
2. According to the system generated report of the department, it was found that the assessee, i.e., the petitioner, has deposited Rs.22,11,000/- in the bank account held with the United Bank of India.

Notice under Section 142(1) of the said Act was issued and the petitioner was required to file true and correct returns of the income tax assessment for the year 2017-2018. The petitioner failed to file such return and the Assessing Officer proceeded to gather additional evidence from the UBI to complete the assessment. The bank manager was asked to furnish the account statement and all other accounts maintained by the petitioner from April 2016 to March, 2017. The bank provided the requisite statements, revealing that the petitioner had transactions in separate accounts amounting to Rs.3 crores at the relevant time. The Assessing Officer had given an opportunity to the petitioner to provide an explanation regarding those deposits and also to show-cause as to why the proceedings should not be concluded as per law. The petitioner did not appear before the Assessing Officer and the proceedings were concluded. It was found that the petitioner's deposits contained unexplained investment of more than Rs.3 crores. The petitioner preferred an appeal. The petitioner failed to produce any evidence substantiating the claim that the amount that was deposited upon the petitioner's income from his business activities. The appellate tribunal found that the petitioner was not heard and justice would be met if the order of the Assessing Officer was set aside and the matter was remanded to the Assessing Officer for fresh hearing. Subsequently, another notice was issued under Section 142(1) of the said Act upon remand of the matter. The petitioner's case is that most of his papers and business related documents have been seized by the investigating agency and matters are pending before the CBI Court, Siliguri as also before the Cooch Behar Court. The petitioner is unable to procure the relevant documents in support of his source of income in order to justify the deposits made in the bank.

3. It appears that the authorities found unexplained bank deposit by the petitioner for more than Rs.3 crores and the income tax authorities have questioned the source of such income. They have a right to do so.

4. The petitioner's contention is that the documents which he wishes to rely upon, have been seized by the investigating agency and the matters are pending before the court.

5. However, this Court does not find that the petitioner has indicated exactly what documents he wishes to rely upon. An omnibus prayer is being made for stay of the proceeding, which cannot be permitted.

6. Under such circumstances, in order to afford an opportunity to the petitioner to prepare his case, the Assessing Officer is directed not to take any steps and/or keep the proceeding initiated by the second adjourned notice for a period of four months. If the petitioner is unable to file the reply to the notice and/or appear before the Assessing Officer within such time, the Assessing Officer will proceed in accordance with law upon expiry of four months.
7. Accordingly, the writ petition along with the connected application is disposed of.
8. There shall be no order as to costs.
9. Parties are directed to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)