OD-3 & 4

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CONTEMPT)
ORIGINAL SIDE

CC/27/2025

SANJAY CHOUDHARY
-VS-
DEWKI NANDAN CHOUDHARY

&

CC/65/2025

SANJAY CHOUDHARY
-VS-
DEWKI NANDAN CHOUDHARY

BEFORE:
The Hon'ble JUSTICE KRISHNA RAO
Date: 16th February, 2026.

Appearance :
Mr. Rajarshi Dutta, Adv.
Mr. Sayantan Bose, Adv.
Mr. Shounak Mukhopadhyay, Adv.
Ms. Piryanka Gope, Adv.
... for the petitioner

Mr. Suddhasatva Banerjee, Adv.
Mr. Altamash Alim, Adv.
Mr. Sumit Biswas, Adv.
Mr. Rajashree Bhowmick, Adv.
... for defendant no.1.

1. The petitioner has filed two contempt applications being CC/27/2025 and CC/65/2025 on the allegation that the alleged contemnor has violated the order passed by this Court dated 9th January, 2025. The petitioner submits that this Court has passed ad-interim order in terms of prayers (a), (c), (d), (e) and (g) of GA/1/2025. The petitioner has communicated the said order and the order was duly received by the alleged contemnor but having the

knowledge of the interim order passed by this Court, the alleged contemnor has issued a certificate under the heading 'To Whomsoever it may concerned' dated 8th January, 2025 which was alleged to have been notarized on 10th January, 2025 wherein the alleged contemnor has appointed Niranjan Dev Sharma, as Vyavasthapak of Kanahaiya Lal Ramkumar Memorial Trust. In other contempt application the petitioner alleged that the alleged contemnor has violated the order passed by this Court dated 9th January, 2025 by verifying the e-filing of the Income Tax Return of the trust on 29th January, 2025. The alleged contemnor has filed affidavit-in-opposition as well as supplementary affidavit. In the affidavit-in-opposition of CC/27/2025, the alleged contemnor has stated that Niranjan Dev Sharma was appointed on 1st January, 2025 by the trust as Vyavasthapak for proper maintenance of the properties of the trust. It is further mentioned that the Niranjan Dev Sharma was authorized by the trust for various acts on behalf of the trust and in the absence of the alleged contemnor. On 8th January, 2025 he has issued certificate in favour of Niranjan Dev Sharma. He submits that the order passed by this Court was received by the alleged contemnor on 13th January, 2025 and the certificate issued by the alleged contemnor in favour of Niranjan Dev Sharma on 10th January, 2025 and as such the petitioner had no knowledge about the order on or before 13th January, 2025, thus the alleged contemnor has not violated the order passed by this Court.

2. Learned Counsel appearing for the petitioner has prayed for unconditional apology if the alleged contemnor has committed any violation of the order dated 9th January, 2025.
3. Learned Counsel for the petitioner submits that in the affidavit-in-opposition at paragraph 19(a) the alleged contemnor stated that Niranjan Dev Sharma was appointed on 1st January, 2025 as Vyavasthapak of the trust but there is no document is disclosed to prove that the trust has appointed Shri Niranjan Dev Sharma as Vyavasthapak on 1st January, 2025. He submits that alleged contemnor had knowledge that this Court has passed an order and only to save himself from the contempt proceeding had backdated the document as 8th January, 2025 and 10th January, 2025.
4. The alleged contemnor also filed a supplementary affidavit and disclosed whatsapp message of 10th January, 2025 wherein it reveals that the certificate which was executed by the alleged contemnor on 8th January, 2025 was forwarded on 10th January, 2025. Considered the submissions made by the Counsel for the respective parties, perused the materials on record, this Court find that admittedly the alleged contemnor had received the order passed by this Court on 13th January, 2025. The document on the basis of which the petitioner filed the contempt application is of 8th January, 2025 and 10th January, 2025.

5. Thus, this Court did not find any materials on record that the alleged contemnor has antedated the said document to save himself from the contempt proceeding.
6. Accordingly, this Court did not find any willful and deliberate violation of the order of this Court with respect to CC/27/2025 and accordingly the same is dismissed.
7. As regards CC/65/2025, the alleged contemnor has verified the income tax return on 29th January, 2025 after having knowledge of the order passed by this Court dated 9th January, 2025. Counsel for the alleged contemnor has submitted that the alleged contemnor filed income tax return to the income tax department on 29th November, 2023 for the financial year 2023-24. After filing of the return, the income tax department has made the demand on 20th December, 2024 and after receipt of the said demand from the income tax department, the alleged contemnor has informed his chartered accountant with regard to the same and had given proper instruction to the chartered accountant and the chartered accountant has taken appropriate steps and informed the department that the trust is entitled to get back an amount of Rs.31,56,930/- back and thus the chartered accountant by using the digital signature of the alleged contemnor has submitted the revised return to the income tax department. He submits that by submitting the revised return to the income tax department, the alleged contemnor has saved Rs.31,56,930/- of the trust. He

submits that the petitioner has not committed any contempt. The document which the petitioner has relied upon is the digital signature of the alleged contemnor which was used by chartered accountant only to submit the revised return to the income tax department as per querry raised by income tax department.

8. Learned Counsel for the petitioner submits that the alleged contemnor had the knowledge with regard to the interim order dated 9th January, 2025. He could have been filed the application before this Court for modification and/or clarification of the order or to obtain leave from this Court before authorizing the chartered accountant to use his digital signature.

9. Considering the submissions made by the respective parties, though the alleged contemnor has filed the income tax return in the month of November, 2023 for the annual year 2023-24 but in the month of December, 2024 the income tax department has raised querry on 20th December, 2024. The chartered accountant's of the alleged contemnor has filed revised claim to the income tax department on 29th January, 2025 that is after the interim order passed by this Court by using the digital signature of the alleged contemnor. The alleged contemnor ought to have brought to the notice of this Court and after taking leave from this Court ought to have used digital signature with regard to the assets of the trust but the alleged contemnor failed to take any leave from this Court. Thus the alleged contemnor is directed to be cautioned in future.

10. CC/65/2025 is disposed of.

11. Rule, if any, issued against the alleged contemnor is discharged.

(KRISHNA RAO, J.)

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