OD-5

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/436/2026

RAJAT SAMANTA
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE SMITA DAS DE
Date : 8th October, 2026.

Appearance:
Mr. S. M. Surana, Adv.
Mr. B. Sengupta, Adv.
…for the petitioner

Mr. Shiv Shankar Banerjee, Adv.
Mr. Sujit Mitra, Adv.
…for the respondents

The Court: Affidavit of service filed in Court, is taken on record.

The petitioner in the instant case, filed its return of income for the assessment year 2018-19 on 31.03.2019 declaring an income of Rs.78,13,040/-. The said return has been processed under Section 143 Sub-Section (1) of Income Tax Act, 1961 (hereafter referred to as "the Act"). Subsequently, an order of assessment has been passed on 31.05.2023 making an addition of Rs.1,97,07,400/- by raising demand of Rs.2,18,49,553/-.

The petitioner thereafter filed an appeal before respondent no. 4 on 07.08.2021 challenging the assessment order dated 30.06.2021. However, the same is still pending for disposal.

The petitioner in the instant case prays for early disposal of the appeal pending before the respondent no.4.

Learned Counsel appearing for the respondent authorities takes a fair stand and does not object to the same.

After hearing the parties at length and perusing the records, I direct the respondent no. 4 to dispose of the appeal within a period of eight weeks from the date of communication of this order and to pass a reasoned order in accordance with law, upon affording an opportunity of hearing to the petitioner and to communicate such decision to the petitioner within a week thereafter.

With the above observations and directions, the writ petition, WPO 436 of 2026 stands disposed of without going into the merits of the case.

Photostat certified copy of this order, if applied for, be furnished expeditiously.

(SMITA DAS DE, J.)

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