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08.10.2026
Ct. No.6
P.A./A,P

**IN THE HIGH COURT AT CALCUTTA
Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction**

WPA No. 2016 of 2026

**Suchandan Kumar Biswas
v/s
The Union of India and Ors.**

Adv. Nabankur Paul
Adv. Sutapa Sen Paul
...for the petitioner.

Adv. Sudipto Kr. Mazumdar
Adv. Tridip Saha
Adv. Sourav Kar
...for the respondent nos. 1 to 5.
Adv. Taraknath Jaiswal
Adv. Madhu Jana
... for the Income Tax

Heard learned counsels for the parties.

Learned counsel for the Income Tax Department submits that in terms of the circular being no. 8 of 2015 dated 14th May, 2015 issued by the Department of Revenue, Central Board of Direct Taxes, Government of India in case of TDS mismatch, the petitioner ought to submit an application in this regard before the jurisdictional Assessing Officer for rectification of the demand pursuant to which the said officer shall deal with issue upon verification of the relevant documents including Form-16 issued in favour of the petitioner,

with the employer and take necessary steps accordingly.

The petitioner submits that though tax has been deducted from his salary at source by the employer, he has been served with a demand notice directing payment of tax for the assessment years 2014-2015 and 2015-2016 for which tax has already been deducted by the employer.

Learned counsel for the respondent nos. 2 to 5 submits that tax deducted at source from the employees is deposited before the Income Tax Department through Dishari Consultants. The said agency has not deposited the same before the department which has given rise to the present situation.

Upon consideration of the submission made on behalf of the parties this Court grants liberty to the petitioner to submit a rectification request in the offline mode before the jurisdictional Assessing Officer, being the 8th respondent herein, within a week from date.

Upon receipt of such request, the 8th respondent shall deal with the same in accordance with law. Pending consideration of the said request, the demand issued by the department on 23rd July, 2016 be stayed.

Before parting with the record, this Court finds it pertinent to refer to Section 201 of the Income Tax Act, 1961 which envisages that where any person, including the principal officer of a company, being an employer, does not deduct, or does not pay, or after so deducting fails to pay, the whole or any part of the tax, as required by or under this Act, then, such person, shall, without prejudice to any other consequences which he may incur, be deemed to be an assessee in default in respect of such tax.

It is expected that the 8th respondent shall consider the said provision in deciding the application filed by the petitioner.

The writ petition is disposed of accordingly.

There shall however be no order as costs.

Since no affidavit is invited, the allegations contained in the petition are deemed not to have been admitted.

Urgent certified website copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Suvra Ghosh, J.)