SL- 11 **25.09.2026**
(Bench ID-266460)
COURT NO. 654
Dd

In the High Court At Calcutta
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA/652/2026
M/S. VENKATESWAR MEDICARE PVT. LTD.
VS
UNION OF INDIA AND ANR

Mr. Harsh Gadodia, Advocate
Mr. Susrea Mitra, Advocate
Mr. Ronaldo Das, Advocate
Mr. Bhawna Tekriwal, Advocate
… … For the Petitioner

Ms. Sanjukta Gupta, Advocate
Ms. Sukanya Dutta, Advocate
… … For the I. T. Department

Ms. Shaista Afreeh, Advocate
.. ..For the UOI

1. The petitioner is aggrieved by an order dated 25th of September, 2025 passed by the Principal Commissioner of Income Tax-I, Kolkata. By the said order, the authorities have rejected the application of the petitioner for condonation of delay. It is a case of the petitioner that the condonation of delay would be of 75 days. According to the petitioner, the respondents did not give any chance to the petitioner to submit all the documents referred to in the impugned order for proving its case.

2. The learned advocate for the respondents are present. They have pointed out that the writ petitioner is a habitual defaulter in filing his returns.

From the order impugned it appears that the authorities were held that ‘on analysis of returns of income tax filing history it is found that the assessee filed its returns of income tax since assessment year 2010-2011 till 2023-2024 except 2019-2020 out of which returns could not be filed in due time’. It has observed that in view of the aforesaid the assessee/petitioner failed to discharge his statutory obligation of timely filing returns of income tax in the four assessment years, 2010-2011 to 2023-2024. The respondents, therefore, submit that the instant application is not maintainable and ought to be dismissed. He also submits that no principles of natural justice has been violated of the petitioner to approach the writ jurisdiction of this Hon’ble Court.

3. I have heard the learned advocates appearing for the respective parties and have perused the records. The petitioner has also filed a supplementary affidavit to this writ petition to which the respondents on the last occasion wanted to reply to. Such reply has not given. The respondents seek for further time to file such reply. I find that in any event the case of the petitioner cannot be improved by filing a supplementary affidavit. However, I find from the order impugned that the authorities have given a list of documents to be submitted by the petitioner as evidence in support of its claim. The details of such documents have been mentioned in the order. After mentioning the details of documents to be submitted by the petitioner as evidence, the authorities went ahead and rejected the claim of the petitioner for condonation of delay. The petitioner has alleged that for the first time the authorities informed the petitioner about the documents to be

submitted by the petitioner in support of the claim in the order impugned. I find that in the order impugned no such opportunity has been given to the petitioner.

4. In such circumstances, the order impugned dated 25th September, 2025 passed by the Principal Commissioner, Income Tax-I, Kolkata is set aside. Respondents shall give an opportunity to the petitioner to submit all documents mentioned in the order impugned within a period of 10 days from date. If such documents are filed by the petitioner, the authorities shall consider the application for condonation of delay filed by the petitioner in accordance with law within a period of four weeks from date. Such order when passed by the authorities shall be passed upon hearing the petitioner and shall be a reasoned order after considering all documents submitted by the petitioner.
5. Since I do not call for any affidavits, the allegations made by the petitioner in the writ petition are not admitted by the respondents.
6. WPA/652/2026 is accordingly **disposed of**.

(Aryak Dutt, J.)

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