

Philips India Limited v. Deputy Commissioner of Income Tax, Circle 11(1), Kolkata & Ors.

W.P.O. No. 500 of 2023

W.P.O. No. 500 of 2023 (Cal HC, decided 12.03.2025) | 2025-03-12

Writ challenge to AY 2017-18 assessment order dated 31.03.2022 under section 143(3)/144B alleging absence of DIN in body of order (CBDT Circular No. 19/2019) and limitation bar (portal upload on 23.01.2023 after TOLA expiry on 21.01.2022): writ petition dismissed as not maintainable due to disputed factual issues and availability of statutory appeal.

Income-tax Act, 1961: sections 143(3), 144B, 153, 156, 246A, 270A and 274 | CBDT Circular No. 19/2019 dated 14.08.2019

High Court at Calcutta | Single Judge Bench | Tirthankar Ghosh, J.

Assessment years: 2017-18

20-page reasoned judgment relegating CBDT Circular No. 19/2019 (DIN) and portal-upload limitation disputes to statutory appeal

Distinguishing PCIT v. Tata Medical Centre Trust ([2023] 154 taxmann.com 600 (Cal)) (which arose from an ITAT appeal), the Single Judge relied on Chhabil Dass Agarwal and The State of Maharashtra v. Greatship (India) Ltd. to hold that whether technical glitches justified manual passing of the order on 31.03.2022 and subsequent DIN intimation on 23.01.2023 involved factual adjudication for the appellate authority.

01 FACTS OF THE CASE

Philips India Limited filed W.P.O. No. 500 of 2023 challenging the assessment order dated 31.03.2022 passed under section 143(3) read with section 144B for AY 2017-18, demand notice under section 156, and penalty notice under section 274/270A. The petitioner contended that: (a) the order dated 31.03.2022 was passed manually without quoting a DIN in its body in violation of CBDT Circular No. 19/2019; and (b) limitation for AY 2017-18 expired on 21.01.2022 (or 31.03.2022), whereas the order and DIN intimation letter (ITBA/AST/S/91/2022-23/1049039617(1)) were uploaded only on 23.01.2023. The Department contended that systemic ITBA portal glitches following high-court relief on a 197.45 crore downward TP adjustment prevented online generation on 31.03.2022.

Source: [Pages 1-9](#)

02 DISCUSSION BY THE HON'BLE COURT

Reviewing CIT v. Chhabil Dass Agarwal ((2014) 1 SCC 603) and State of Maharashtra v. Greatship (India) Ltd. (2022 SCC OnLine SC 1262), the Single Judge held that the petitioner had directly invoked Article 226 requiring adjudication of disputed facts and mixed questions of fact and law regarding portal glitches, manual generation, and DIN allocation, for which an efficacious alternative appellate remedy existed under the Act.

Source: [Pages 10-19](#)

03 JUDICIAL DECISION

Dismissed W.P.O. No. 500 of 2023 as not maintainable on the ground of alternative remedy, and declined the petitioner's post-delivery prayer for stay of operation of the order.

Source: [Pages 19-20](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue (on maintainability / alternative remedy) - W.P.O. No. 500 of 2023 dismissed as not maintainable in view of efficacious statutory appellate remedy; post-judgment prayer for stay refused.

Source: [Pages 19-20](#)

05 AKHB REVIEW POINT

AKHB analysis: where the Revenue pleads ITBA portal/technical impossibility as an exception under paragraph 3 of CBDT Circular No. 19/2019 to explain manual passing of an assessment order and later DIN generation, writ courts may decline Article 226 intervention and direct the assessee to agitate the DIN and limitation issues in a section 246A appeal.

Source: [Pages 10-19](#)

SOURCE & VERIFICATION

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STATUTORY SCOPE

Applies sections 143(3), 144B, 153 and 246A of the Income-tax Act, 1961 and CBDT Circular No. 19/2019 for AY 2017-18. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

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