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

AY 2017-18 assessment: DIN, limitation and section 144C objections raised; writ dismissed for an efficacious alternative remedy and fact-dependent issues.

Income-tax Act, 1961: sections 143(3), 144B, 144C, 153, 156, 246A, 270A, 274; CBDT Circular 19/2019

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

Assessment years: 2017-18

Maintainability decision, not validation of DIN or assessment timing

The Court found factual and legal issues appropriate for the statutory remedy. It did not endorse Revenue's alternative limitation computations or find that a technical glitch necessarily cures a missing DIN.

01 FACTS OF THE CASE

Philips challenged the assessment dated 31 March 2022 for AY 2017-18, the section 156 demand and section 274/270A penalty notice. It alleged absence of DIN contrary to Circular 19/2019, expiry of limitation on 21 January 2022, and failure to follow section 144C draft-order procedure despite a TPO-related variation. It relied on later portal visibility and a DIN letter dated 23 January 2023. Revenue disputed limitation, cited technical glitches and urged the statutory appeal remedy.

Source: PDF pp. 1-8 and 11-13; parties' submissions

02 DISCUSSION BY THE HON'BLE COURT

The Court treated limitation as a mixed question of fact and law unsuitable for summary determination on affidavits in this case. On DIN, it noted the reported Supreme Court stay of Tata Medical Centre Trust and distinguished that case's section 260A appellate posture. It relied on judicial restraint where an efficacious statutory remedy exists, including Bank of Baroda v. Farooq Ali Khan, PHR Invent Educational Society v. UCO Bank and Chhabil Dass Agarwal.

Source: PDF pp. 14-19; Court's reasoning

03 JUDICIAL DECISION

WPO 500/2023 was dismissed as not maintainable because an alternative and efficacious remedy was available for the factual issues and application of law. Connected applications were disposed of. The later request to stay the judgment was refused because there had been no interim order from the inception.

Source: PDF pp. 19-20; operative and later orders

04 OUTCOME / IN WHOSE FAVOUR

Revenue succeeded on maintainability. The Court did not quash the assessment or finally determine the DIN, limitation, section 144C or tax-computation merits. No extension for filing an appeal or protective stay was expressly granted.

Source: PDF pp. 19-20

05 EXPERT COMMENTS

Keep three objections distinct from the reason for dismissal — The petitioner raised DIN compliance, limitation and absence of a draft assessment under section 144C. The last objection spans pages 6-8 and cannot be omitted simply because the final reasoning focuses on remedy and factual adjudication. Dismissal of the writ does not amount to a substantive finding that each alleged defect was cured.

A chronology dispute is not a settled limitation date — The petitioner's table ends on 21 January 2022; Revenue advanced different extensions and asserted a timely 31 March order, with later portal visibility caused by a glitch. The Court did not choose a final limitation calculation. The record also discusses a 23 January DIN letter and portal closure seen on 6 February 2023. Signature, dispatch, service and upload should remain separate evidential events.

The appellate route does not make DIN requirements optional — The Court distinguished Tata Medical Centre Trust's appellate route and recorded the stay position then reported. It did not hold that an officer may disregard Circular 19/2019 whenever a technical problem is alleged. Those historical observations do not establish the present status of either the precedent or the assessment.

Recognise the limits of the remedy ruling — The authorities discussed include Chhabil Dass Agarwal, (2014) 1 SCC 603, and PHR Invent, (2024) 6 SCC 579, whose quoted passages recognise exceptions as well as restraint. This case turns on the need to determine facts and apply law through an effective remedy; it is not an absolute bar on tax writs. The order grants no filing-time extension, and expressly refuses a stay.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court at Calcutta official judgment PDF - AKHB Cloud Repository (20250312_WBCHCO0012112023.pdf)

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All 20 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

The order concerns an assessment under sections 143(3)/144B and records DIN, section 153 limitation and section 144C objections. It dismisses the writ on alternative-remedy grounds rather than deciding compliance with each provision.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

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