

Dipak Samanta v. Income Tax Officer, Ward 47(2) & Ors.

WPA 1633 of 2025

WPA 1633 of 2025 (Cal HC, order dated 20.06.2025 correcting order dated 11.06.2025) | 2025-06-20

Corrigendum order in WPA 1633 of 2025 correcting counsel names and substituting 'Income Tax Authority' / 'Income Tax' in place of 'CGST authority' / 'CGST' in the order dated 11.06.2025.

Constitution of India: Article 226

High Court at Calcutta | Single Judge Bench | Raja Basu Chowdhury, J.

Assessment years: See main order dated 11.06.2025 in WPA 1633 of 2025

Corrigendum order dated 20.06.2025 correcting 'CGST' transcription error in the order dated 11.06.2025

Filename prefix prints 20250611 (the date of the original order), whereas the PDF text is the 2-page corrigendum order dated 20.06.2025 substituting 'Income Tax' for 'CGST' in the appearance and paragraph 5 of the 11.06.2025 order.

01 FACTS OF THE CASE

WPA 1633 of 2025 (Dipak Samanta v. ITO, Ward 47(2) & Ors.) was listed at the instance of the petitioner on 20.06.2025 to correct typographical errors in the earlier order dated 11.06.2025, which had inadvertently recorded the respondents' counsel as appearing for the 'CGST authority' and printed 'CGST' in paragraph 5 at page 2.

Source: [Paragraphs 1-4; PDF p. 1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Single Judge directed correction of the spelling of petitioner's counsel (Mr. Abhijat Das and Ms. Aratrika Roy) and ordered that 'CGST authority' in the appearance and 'CGST' in the second line of paragraph 5 at page 2 of the order dated 11.06.2025 be substituted with 'Income Tax Authority' and 'Income Tax' respectively.

Source: [Paragraphs 2-5; PDF pp. 1-2](#)

03 JUDICIAL DECISION

Directed the department to carry out the corrections in the order dated 11.06.2025 while leaving the remainder of that order unaltered.

Source: [Paragraph 5; PDF p. 2](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee (corrigendum allowed) - Typographical references to 'CGST' in the order dated 11.06.2025 corrected to 'Income Tax'.

Source: [Paragraph 5; PDF p. 2](#)

05 AKHB REVIEW POINT

AKHB analysis: read together with the main order dated 11.06.2025 in WPA 1633 of 2025.

Source: [Paragraphs 2-5; PDF pp. 1-2](#)

SOURCE & VERIFICATION

[High Court at Calcutta official judgment PDF - AKHB Cloud Repository \(20250611_WBCHCA0029802025__preserved_85af81f3262e_1.pdf\)](#)

2-page official High Court at Calcutta judgment PDF (20250611_WBCHCA0029802025__preserved_85af81f3262e_1.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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All 2 physical pages of 20250611_WBCHCA0029802025__preserved_85af81f3262e_1.pdf read and verified page-by-page. Original bytes (68,812 bytes) match SHA-256 85af81f3262e4353388ef4dc86b1824bf9dd04cfc11934e259b742927863e023.

STATUTORY SCOPE

Corrigendum order in WPA 1633 of 2025. 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.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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