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.

Typographical correction; no statutory provision expressly cited

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

Assessment years:

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

At the petitioner's instance, WPA 1633 of 2025 was listed on 20 June 2025 to correct typographical errors in the order of 11 June 2025. The parties remain Dipak Samanta and ITO, Ward 47(2) and others.

Source: PDF p. 1, caption and para 1

02 DISCUSSION BY THE HON'BLE COURT

The Court corrected the wrongly transcribed names of Mr. Abhijat Das and Ms. Aratrika Roy. It replaced CGST authority with Income Tax Authority in the respondents' appearance and CGST with Income Tax in the second line of paragraph 5 at page 2 of the earlier order.

Source: PDF p. 1, paras 2-4

03 JUDICIAL DECISION

The department was directed to carry out those corrections. All other portions of the order of 11 June 2025 were expressly left unaltered.

Source: PDF p. 2, para 5

04 OUTCOME / IN WHOSE FAVOUR

A procedural correction obtained at the petitioner's request, without any fresh determination of tax liability or disclosure of the main order's merits.

Source: PDF pp. 1-2, paras 1-5

05 EXPERT COMMENTS

Preserve the main order and its correction — Paragraph 5 expressly leaves the rest of the earlier order unchanged. The two documents should be read together; this corrigendum cannot establish what relief the principal order granted. Its date is 20 June 2025 even though the repository filename begins with 11 June.

Correct the authority without inventing a jurisdictional ruling — Replacing CGST with Income Tax repairs the transcription in specified locations. It does not decide a contest between GST and income-tax jurisdiction or invalidate an assessment. Indexing this as a substantive tax victory would turn a clerical direction into a holding the Court did not make.

Use the exact locations for a reliable record — The corrections affect the appearance names and the second line of paragraph 5 on page 2 of the 11 June order. Checking those locations in the main order is the appropriate follow-up. This source supplies neither an assessment year nor an express statutory provision; those fields should not be filled from assumption.

Source: Editorial analysis; source references in the structured comments

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).

All 2 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

No statutory provision or assessment year is stated in this corrigendum.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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