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WPA 14526 of 2021

Shamshun Tea & Industries Private Limited & Anr.
Vs
Union of India & Ors.

Mr. Avrotosh Mazumder,
Mr. Anupa Banerjee,
Mr. Arijit Chakraborty,
Mr. Aasish Chaudhury,
Ms. Puja Tripathi
... For the Petitioners.
Mr. S.N. Dutta,
Mr. Manabendranath Bandyopadhyay
... For the Respondents.

Heard learned Advocates appearing for the parties.

In the writ petition, the petitioner has challenged the impugned assessment orders and demand arising therefrom under Section 144/153A of the Income Tax Act, 1961 on the ground that though the names of the petitioners have been correctly described in the assessment orders but the PAN Number is different and the petitioners do not have the PAN Number which has been described in the said impugned assessment orders and submits that in view of quoting of this wrong PAN Number, the impugned assessment orders and demand is not sustainable.

Mr. Dutta, learned Advocate appearing for the Income Tax Authority is not in a position to contradict the mistake committed by the respondent/department by quoting wrong PAN Number, which are matters of record.

In view of this fact, there will be no use of keeping this writ petition pending by calling for any affidavit, which may not improve the case as appears from record.

Considering the submission of the parties, this writ petition, being WPA 14526 of 2021 is disposed of by quashing the impugned assessment orders and demand arising therefrom annexed to the writ petition are also quashed with liberty to the Assessing Officer concerned to pass fresh assessment orders with correct PAN Number, which appears at page 105, being Annexure P-16 to the writ petition.

(Md. Nizamuddin, J.)