18.11.2021.
p.b.
Sl. No.20.

W.P.A. 14841 of 2021

(Through Video Conference)

Sunita Industries Private Limited & Anr.
Vs.
Union of India & Ors.

Ms. Anupa Banerjee,
Mr. Arijit Chakrabarti,
Ms. Puja Tripathi,
Mr. Aasish Choudhury.
........for the petitioners.

Mr. Samarajit Roy Chowdhuri,
Mr. Madhu Jana.
.........for the respondents.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the validity and legality of the impugned assessment orders dated 15th June, 2021 and 8th July, 2021 under Sections 144/153A of the Income Tax Act, 1961 on the ground of lack of jurisdiction to invoke Section 153A of the Act which is applicable in the case of a persons where a search is initiated under Section 132 or books of account, other documents or any assets are requisitioned under Section 132A of the Act, but, the case of the petitioner does not fall any of those categories. The petitioner has taken a specific ground in the writ petition in this regard as appears from Ground Nos.VIII, IX and X of the writ petition. The petitioner submits that none of the criteria for invoking under Section 153A of the Act has been fulfilled in this case and, as such, the impugned assessment under Section 153A is without jurisdiction and bad in law.

Mr. Roy Chowdhury, learned advocate, appearing for the Income Tax Authorities is not in a position to contradict or deny the aforesaid submissions/allegations of the petitioner which are matters or record. Considering these facts, I am of the view that there will be of no use of keeping this writ petition pending and it can be disposed of on this pure legal issue of validity and legality of the impugned assessment order invoking under Section 153A in the case of the petitioner by quashing the same on considering the relevant provisions of the statute and submission of both parties and facts appear from record. However, quashing of the impugned assessment order will not prevent the respondents Assessing Officer concerned to take recourse against the assessee under the relevant provisions of law.

Accordingly, this writ petition being WPA 14841 of 2021 is disposed of.

(Md. Nizamuddin, J.)