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WPO No. 684 of 2021
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

PRIORITY COMMOTRADE PVT. LTD.
Versus
UNION OF INDIA & ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 27th September, 2021

(Via Video Conference)

Mr. Pranit Bag, Adv.
Mr. Shashwat Nayak, Adv.
Ms. Amani Kayan, Adv.
... for Petitioner

Mr. Y.J. Dastoor, Ld. ASG
Mr. Debasish Chowdhury, Adv.
Mr. Asok Bhowmic, Adv.

The Court : In this matter the petitioner has challenged the impugned notice dated 30th June, 2021 under Section 148 of the Income Tax Act, 1961 relating to the Assessment year 2014-15, being Annexure P-4 to the writ petition, on the ground that the impugned notice has been issued in the name of Mahesh Media Services Private Limited which no longer exists and it has already been amalgamated with the petitioner company from 1st April, 2021 with retrospective effect from 1st April, 2020, with due intimation dated 11th May, 2021 to the respondent assessee, as appears at page 23 being Annexure P-1 to the writ petition and the petitioner submits that the impugned notice dated 30th June, 2021 issued in the name of a non-existent company is not legal and valid and not tenable in the eye of law and in support of his contention he relies on an order of this Court dated 2nd August, 2021 in WPA 1791 of 2020 (Brubeck Resources Pvt. Ltd. & Anr. Vs. Union of India & Ors.).

Mr. Chowdhury, learned Advocate appearing for the respondents, is not in a position to defend the impugned notice either on fact or on law.

Considering the submissions of the parties, this writ petition being WPO 684 of 2021 is disposed of by holding that the impugned notice dated 30th June, 2021 being Annexure P-4 to the writ petition is not tenable in the eye of law and the same is quashed.

Quashing of this notice, however, will not prevent the respondent concerned to issue appropriate notice in accordance with law.

(MD. NIZAMUDDIN, J.)

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AR(CR)