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ORDER SHEET

WPO 748 of 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S AUJ INVESTMENT AND CONSULTANTS PRIVATE LIMITED
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 1st October, 2021.

(Via Video Conference)

Mr. Shashwat Nayak,
Ms. Amani Kayan, Advs.
...for the petitioner
Mr. Y.J. Dastoor, Learned Additional Solicitor General
Mr. S.N. Dutta, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for the respondents

The Court: Heard both the parties.

In this matter petitioner has challenged the impugned notice dated 28th June, 2021 under Section 148 of the Income Tax Act, 1961 relating to assessment year 2014-15 in the name of one Garg Tradecon Private Limited which according to the petitioner is no more in existence and has been amalgamated under a scheme which was approved on 6th December, 2019 with retrospective effect from 1st April, 2018 and the facts of this amalgamation was already intimated to the assessing officer concerned on 5th March, 2020 and inspite of such intimation the respondent assessing officer has issued such notice in the name of non-existing company. Petitioner submits that such notice is illegal and bad in law and not sustainable. In support of his contention, learned advocate of the petitioner relies on my own order dated 2nd August, 2021 in WPA NO. 1791 of 2020 (Brubeck Resources Pvt. Ltd. & Anr. Vs. Union of India & Ors. ).

Mr. Dutta, learned advocate appearing for the respondents is not in a position to deny the aforesaid facts which appear from record.

Considering the submissions of the parties, this writ petition is disposed of by quashing the impugned notice dated 28th June, 2021. Quashing of this notice however will not prevent the respondent concerned to issue appropriate notice in accordance with law.

This writ petition being WPO 748 of 2021 is disposed of.

(MD. NIZAMUDDIN, J.)

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