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ORDER SHEET

WPO 1166 of 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DARKIN COMMERCIAL LLP
Vs.
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 24th November, 2021.

(Via Video Conference)

Mr. A.K. Upadhyay,
Mr. Kawaljeet Singh, Advs.
... for the Petitioner
Mr. Y.J. Dastoor, Ld. ASG.
Mr. P.K. Bhaumik, Adv.
Mr. M.N. Bandyopadhyay, Adv.
...for the respondents

The Court: Heard both the parties.

In this writ petition the petitioner has challenged the impugned notice dated 7th April, 2021 under Section 148 of the Income Tax Act, 1961 relating to assessment year 2013-14 which has been issued in the name of Darkin Commercial Private Limited which according to the petitioner has already been converted to Darkin Commercial LLP with pan card number and this fact was intimated to the assessing officer concerned on 23rd February, 2016. Such intimation was duly

acknowledged by the office of the assessing officer as appears at page 26 of the writ petition.

In my view in such circumstances impugned notice under Section 148 of the Act in the name of Darkin Commercial Private Limited which is no more in existence, is not sustainable in the eye of law and is accordingly quashed.

However quashing of the aforesaid impugned notice will not prevent the assessing officer concerned to issue a fresh notice in the name of the petitioner M/s Darkin Commercial LLP in accordance with law.

This writ petition being WPO 1166 of 2021 is disposed of accordingly.

(MD. NIZAMUDDIN, J.)