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WPA 10836 of 2022

Sail Bansal Service Centre Ltd.
Vs
Income Tax Officer, Central Circle-7(1), Kolkata & Ors.

Mr. Avra Mazumdar,
Sk. Md. Bilwal Hossain,
Mr. Binayak Gupta
... For the Petitioner.
Mr. Aryak Dutta
... For the UOI.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned assessment order under Section 147 of the Income Tax Act, 1961, dated 31st March, 2022 relating to Assessment Year 2013-2014 issued in PAN No. AAFCS 8903A, on the ground that the aforesaid PAN is invalid and is not in existence. In support of such contention, petitioner submits that it has already brought to the notice of this fact of non-existence of the aforesaid PAN by its letter dated 24th March, 2022 as appears at page 35 of the writ petition and further petitioner has annexed a downloaded copy from the official portal of the department, which appears at page 47 of the writ petition that the aforesaid PAN Number is inactive. In addition, petitioner also submits that the impugned order is in total non-application of mind by the Assessing Officer in view of his recording in the impugned assessment order dated

31st March, 2022 that the Assessee petitioner did not furnish any reply to the show-cause-notice dated 27th March, 2022 while it is on record that petitioner had given reply to the aforesaid show-cause-notice, copy of which appears at pages 39 and 40 of the writ petition. Mr. Mazumder, learned Advocate appearing for the petitioner further submits that the impugned assessment order is not sustainable in law since the impugned assessment order has been passed even without serving any notice under Section 148 of the Act and further takes the point that the impugned assessment order is time barred.

Mr. Dutt, learned Advocate appearing for the respondent, Income Tax Authority is not in a position to contradict and refute the allegations made above by the petitioner substantiated by record.

Considering the submission of the parties and the facts and circumstances of the case as appears from record the impugned assessment order dated 31st March, 2022 and whole impugned re-assessment proceedings, which has been issued in a PAN, which is not valid and not active, are set aside. However, setting aside of the impugned assessment proceeding and the assessment order will not be a bar for the Assessing Officer concerned to initiate any fresh re-assessment proceeding in a valid PAN in accordance with law.

With these observations, this writ petition being WPA 10836 of 2022 is disposed of.

(Md. Nizamuddin, J.)