29.06.2022.
p.b.
Sl. No.7.

W.P.A. 10969 of 2022

The Kalna Town Co-operative
Bank Limited & Anr.
Vs.
Assistant Commissioner, Income Tax,
Circle – 1, & Ors.

Mr. Rajeev Kumar Agarwal,
Mr. R. Chatterjee.
........for the petitioners.
Mr. S. Roy Chowdhury,
Mr. Soumen Bhattacharya.
........for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 29th March, 2022 under Section 147 read with Section 144 of the Income Tax Act, 1961 relating to the assessment year 2017-18 and also the notice dated 25th March, 2021 under Section 148 of the Act, on the ground that the same are bad in law for the reason that the aforesaid impugned notice and assessment order have been passed in a PAN being No.AACCT1533G which has been surrendered long back on 22nd May, 2009 and thereafter all the returns were filed and assessments were made under new PAN being No.AABATT6875E and petitioner files the copies of the returns and assessment orders relating to several assessment years from 2012-13 onwards which may be kept with the record.

Mr. Roy Chowdhury, learned advocate appearing for the respondent Income Tax authority is not in a position to deny the allegation and contradict the admitted facts as appears from record that the impugned notice under Section 148 and assessment order under Section 147 of the act have been passed in a wrong PAN number which is not in existence and not only that the assessing officer in the impugned assessment order has wrongly recorded that Income Tax Return for the assessment years 2013-14, 2014-15 has been filed the old PAN number which is not in existence and has been surrendered long back and it shows total non-application of mind by the assessing officer.

Considering the submission of the parties, the impugned notice under Section 148 of the Income Tax Act, 1961 dated 25th March, 2021 and the subsequent assessment order dated 29th March, 2022 are quashed. However, quashing of the aforesaid notice and the assessment order will not prevent the assessing officer to initiate any fresh proceeding in future in accordance with law.

With this observation and direction, this writ petition being WPA No.10969 of 2022 stands disposed of.

(Md. Nizamuddin, J.)