WPA 19106 OF 2022

25.08.2022
Sl no. 20
Ct no. 2
P.M.

Jugmug Commercial LLP.
- Vs -
Union of India & Ors.

Mr. Kapil Goel,
Mr. Avra Mazumer,
Mr. Binayak Gupta,
Mr. K. Roy,
Sk. Md. Bilwal Hossain
... for the petitioner

Mr. Om Narayan Rai
.... For Union of India

Affidavit of service filed in Court be kept with the records.

Heard learned Counsel appearing for the parties.

In this matter petitioner has challenged the impugned order dated 27th July, 2022 relating to assessment year 2013-14 under Section 148 of the Income Tax Act, 1961 which has been issued in the name of Jugmug Commercial Private Limited, which according to the petitioner, is non-existing entity and since it has already been converted as LLP (Jugmug Commercial LLP) with identification No. AAC-2236 under the LLP Act, 2008, and this fact of conversion was already intimated to the respondent Income Tax Authority by letter dated 13th August, 2014 which appears at page 35 being annexure P/5 to the writ petition and petitioner submits that in view of this admitted fact substantiated by records, the aforesaid impugned order is not sustainable in law and is liable to be quashed.

Learned advocate appearing for the respondent Income Tax Authority is not in a position to contradict the aforesaid allegation and submission of the petitioner which is supported by records.

Considering the submission of the parties, this writ petition being WPA 19106 of 2022 is disposed of by quashing the impugned order dated 27th July, 2022 being annexure P-11 to the writ petition.

However, dismissal of this writ petition will not prevent the Income Tax authority concerned to issue any fresh notice, in the matter in accordance with law.

With these observations and directions, this writ petition stands disposed of.

(Md. Nizamuddin, J.)