02.09.2022
Sl no. 21
Ct no. 2
P.M.

WPA 19543 OF 2022

Sudha Devi Prahaladka alias Sudha Prahaladka
- Vs -
Union of India & Ors.

Mr. Sutirtha Das

… for the petitioner

Mr. Aryak Dutt

…. For Union of India

Heard learned Counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned notice dated 29th May, 2022, under Section 148 of the Income Tax Act, 1961. Pursuant to the judgement of the Hon'ble Supreme Court dated 4th May, 2022 in the case of Union of India – vs – Ashish Agarwal relating to assessment year 2013-2014 which was issued after six years from the date of expiry of the relevant assessment order, on the ground that the same being barred by limitation in view of first proviso under Section 149 (1) (b) of the Income Tax Act, 1961 and being without jurisdiction.

Considering the facts and circumstances of this case, as appears from record, the relevant provision of law and submission of the parties, this writ petition being WPA 19543 of 2022 is disposed of by quashing the aforesaid impugned notice dated 29th May, 2022 and all subsequent proceedings on the basis of the aforesaid impugned notice.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)