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WPA 19979 of 2022

Tirupati Ancillaries Pvt. Ltd.
Vs
Union of India & Ors.

Mr. Sutirtha Das
... For the Petitioner.
Mr. S. Roy Chowdhury
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 31st July, 2022, under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2016-2017 on the ground that the same is without jurisdiction and is in contrary to the provision of Section 149((1) of the Income Tax Act since the notice under Section 148A(b) was issued on 24th May, 2022 which is beyond three years and the escaped Income is only Rs.4,55,641/- which is much below Rs. 50 lakhs.

Mr. Roy Chowdhury, learned Advocate appearing for the respondent, Income Tax Authorities is not in a position to contradict the aforesaid factual and legal position which appears from record.

Considering the submission of this parties and the facts and circumstances of the case as appears from record, this writ petition being WPA 19979 of 2022 is disposed of by quashing the aforesaid impugned order under Section 148A(d) of the Act and subsequent notice under Section 148 of the Act.

(Md. Nizamuddin, J.)