07.09.2022
Sl no. 25
Ct no. 2
P.M.

WPA 19981 OF 2022

Pranesh Dealmark Private Limited
- Vs -
Union of India & Ors.

Mr. Avra Mazumder,
Mr. Binayak Gupta,
Mr. Sk. Md. Bilwal Hossain
… for the petitioner

Mr. Samarjit Roy Chowdhury
…. for the respondents

Heard learned Counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 30th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2014-2015 on the ground that the same is bad and not sustainable in law since the same has been passed against the company which has already amalgamated with another company on 29th June, 2020 and the aforesaid impugned order and all relevant notices have been issued against the non-existing company.

Petitioner further submits that this court by its order dated 18th July, 2022 has already set aside the proceedings under Section 147 of the Act relating to assessment year 2013-2014 in WPA No. 15383 of 2022 and petitioner submits that the respondent Assessing Officer after taking into consideration the aforesaid order dated 18th July, 2022 this fact of non-existence of the said assessee, has already dropped the proceeding.

Considering the facts and circumstances of this case as appears from record and submission of the parties this writ petition being WPA 19981 of 2022 is disposed of by setting aside the aforesaid impugned order dated 30th July, 2022 under Section 148A(d) of the Act. However, setting aside the impugned assessment proceeding will not prevent the respondent, Assessing Officer to initiate any fresh proceeding in future in accordance with law.

(Md. Nizamuddin, J.)