16.09.2022.
p.b.
Sl. No.47.

W.P.A. 20500 of 2022

M/s. Link Commodities LLP
Vs.
The Principal Commissioner of
Income Tax-2, Kolkata & Ors.

Mr. Anurag Roy,
Mr. Kushagra Shah.
........for the petitioner.
Mr. Om Narayan Rai.
........for the UOI.

Heard learned advocates appearing for the parties.

The affidavit of service filed in Court today be kept with the record.

By this writ petition, petitioner has challenged the impugned order dated 27th July, 2022 relating to assessment year 2013-2014 under Section 148 of the Income Tax Act, 1961 which has been issued in the name of Link Commodities Pvt. Ltd. which according to the petitioner, is non-existing entity and since it has already been converted as LLP Link Commodities LLP with identification No.AAC-2237 under the LLP Act, 2008, and this fact of conversion was already intimated to the respondent Income Tax authority by letter dated 14th August, 2014 which appears at page 25 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 20500 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.)