WPA 24206 OF 2022

05.12.2022
Sl no. 2
Ct no. 2
P.M.

Dileep Singh Mehta
- Vs -
Assistant Commissioner of Income Tax, Circle 32, Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik
.... 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 order dated 28th July, 2022 under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2013-2014 on the ground that the same being without jurisdiction and contrary to the provision of Section 149(1) (a) and (b) of the Income Tax Act, 1961 by contending that admittedly the impugned notice has been issued after the expiry of three years from the end of relevant assessment year and it is also an admitted position which appears from the conclusion of the assessing officer himself in the impugned order that the alleged escapement of income is Rs. 49,67,649/- which is below Rs. 50 lakh.

Considering the submission of the parties and admitted factual and legal position which appears on perusal of the impugned order dated 28th July, 2022, I am of the considered view that the aforesaid impugned order is bad and not sustainable in law and is liable to be quashed for the reason that the impugned notice under Section 148A(b) under the newly amended Act was issued after expiry of three years from the end of relevant assessment year and the alleged escapement of income is below Rs. 50 lakh.

In view of the discussion made above, this writ petition being WPA 24206 of 2022 is disposed of by quashing the aforesaid impugned order dated 28th July, 2022 under Section 148A(d) of the Act.

(Md. Nizamuddin, J.)