1.12.2022 **WPA 25916 of 2022**

Creative Vintrade LLP
Vs.
Ks Asssistant/Deputy Commissioner of Income Tax, Ward 8(2), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Binayak Gupta,
Mr. Suman Bhowmik
... for the petitioner

Mr. Tilak Mitra
.... for Union of India

Affidavit of service filed in Court be kept with the records.

Heard learned Counsel appearing for the parties.

By this matter petitioner has challenged the impugned notice and order dated 28th July, 2022 relating to assessment year 2013-14 under Section 148 and 148A(d) of the Income Tax Act, 1961 which has been issued in the name of Creative Vintrade Private limited, which according to the petitioner, is non-existing entity and since it has already been converted as LLP (Creative Vintrade LLP) with identification No. AAG-0819 under the LLP Act, 2008, long back and this fact of conversion was already intimated to the respondent Income Tax Authority by letter dated 22nd February, 2018 which appears at page 61 being annexure P/1 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 25916 of 2022 is disposed of by quashing the impugned notice and order dated 28th July, 2022 being annexure P-18 and P-19 to the writ petition.

However, disposal of this writ petition will not prevent the Income Tax authority concerned to issue any fresh notice, in the matter in accordance with law.

(Md. Nizamuddin, J.)