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ORDER SHEET

WPO 455 of 2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

CALCUTTA EXPORT CASTING PRIVATE LIMITED
Vs.
INCOME TAX OFFICER, WARD 1(1) AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 2nd February, 2022

(Via Video Conference)

Mr. Abhrotosh Majumder,
Ms. Swapna Das,
Mr. Siddharth Das, Advs.
... for the Petitioner
Mr. Smarajit Roychowdhury,
Mr. Soumen Bhattacharya, Advs.
...for the respondents

The Court: In this writ petition, petitioner has challenged the impugned assessment order dated 28th September, 2021, under Section 147 read with Section 144 of the Income Tax Act, 1961 relating to assessment year 2013-14 (financial yer 2012-13) on the ground that the assessee company has no existence during the relevant financial year 2012-13 and the petitioner came into existence only on 22nd January, 2014 and in support of this contention petitioner has annexed certificate of incorporation being annexure P-1 which appears at page 34 of the writ petition and has also annexed a document issued by the office of Ministry of Corporate Affairs at page 35 of the writ petition.

Mr. Roychowdhury, learned advocate appearing for the respondent Income Tax Authority could not contradict this admitted factual and legal position which appears from the record and which is a part of the writ petition.

Considering the submissions of the parties and admitted factual and legal position which appears on perusal of relevant records annexed to the writ petition, the impugned assessment order dated 28th September, 2021 is quashed and all subsequent notices on the basis of the impugned assessment order are also quashed. However, quashing of the impugned assessment order will not prevent the respondent to initiate fresh assessment proceeding in accordance with law and if law permits.

In view of the aforesaid admitted factual and legal position which appears from records, this writ petition being WPO 455 of 2022 is disposed of without calling for affidavits since any affidavit will not improve the records.

(MD. NIZAMUDDIN, J.)

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