

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side

Present :- Hon'ble Mr. Justice Md. Nizamuddin

W.P.O. No. 650 of 2022

SONATA EXIM PRIVATE LIMITED

Vs.

UNION OF INDIA AND ORS.

With

W.P.O. No. 651 of 2022, W.P.O. No. 652 of 2022, W.P.O. No. 653 of 2022, W.P.O. No. 654 of 2022, W.P.O. No. 655 of 2022, W.P.O. No. 656 of 2022, W.P.O. No. 657 of 2022, W.P.O. No. 658 of 2022, W.P.O. No. 659 of 2022, W.P.O. No. 660 of 2022, W.P.O. No. 661 of 2022, W.P.O. No. 663 of 2022, W.P.O. No. 664 of 2022, W.P.O. No. 665 of 2022, W.P.O. No. 666 of 2022, W.P.O. No. 667 of 2022, W.P.O. No. 668 of 2022, W.P.O. No. 669 of 2022, W.P.O. No. 670 of 2022, W.P.O. No. 671 of 2022, W.P.O. No. 687 of 2022, W.P.O. No. 733 of 2022, W.P.O. No. 765 of 2022, W.P.O. No. 766 of 2022, W.P.O. No. 767 of 2022, W.P.O. No. 775 of 2022, W.P.O. No. 776 of 2022, W.P.O. No. 779 of 2022, W.P.O. No. 780 of 2022, W.P.O. No. 783 of 2022

For the Petitioners

:-

Ms. Swapna Das, Mr. Siddharth Das, Ms. Nimisha Agarwal, Mr. Pradeep Kr. Jewerajka, Mr. Rahul Poddar, Ms. Pooja Jewerajka, Mr. Sayantan Das, Mr. Sourav Chunder, Mr. Suryaneel Das, Mr. Aditya Mondal , **Advocates**

For the Respondents

:-

Mr. P.K. Bhaumick, Ms. Sucharita Biswas, Mr. Smarajit Roy Chowdhury, Mr. Tilak Mitra, Mr. Madhu Jana, **Advocates**

Dated : 7th February, 2022

MD. NIZAMUDDIN, J.

Heard Learned Counsels appearing for the parties.

In view of involvement of common question of law and similarity of facts in all these Writ Petitions, with the consent of the parties all these Writ Petitions have been heard together and are being decided by the present common judgement and order.

Common facts and issues involved in all these Writ Petitions as appear on perusal of relevant record and upon considering the submissions of the parties are that the petitioners are aggrieved by the issuance of impugned notices under Section 148 of the Income Tax Act, 1961 on the ground that the same are barred by limitation and the respondent Income Tax Authority concerned, before issuing the impugned notices under Section 148 of the Income Tax Act, have not observed the statutory formalities under Section 148 A of the Income Tax Act as prescribed by the Finance Act, 2021 which are applicable with effect from 1st April, 2021 before issuance of notices under Section 148 of the Act on or after 1st April, 2021.

Issues arising in all the present Writ Petitions are purely legal and in all these Writ Petitions the assessees/petitioners have sought relief of quashing of the impugned re-assessment notices issued post 31st March, 2021 by the respondent Income Tax Authority concerned under Section 148 of the Income Tax Act, assessees/petitioners have also sought relief by way of a declaration declaring Explanations A(a)(ii)/A(b) to the Notification No. 20 [S.O. 1432 (E) dated 31st March, 2021 and Notification No. 38 [S.O.1703 (E)] dated 27th April, 2021 to the extent that the same extend the applicability of the “provisions of Section 148, Section 149 and Section 151 of the Act, as the case may be, as they stood as on the 31st March, 2021, before the

commencement of the Finance Act, 2021” to the period beyond 31st March, 2021 as ultra vires the parent legislation, viz., The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (hereinafter referred to as ‘Relaxation Act, 2020’).

At the outset, all the counsels appearing for the parties jointly submitted that the issues involved in these Writ Petitions are covered by the decision of the Division Bench of the Allahabad High Court dated 30th September, 2021 in the case of ‘Ashok Kumar Agarwal –vs- Union of India through its Revenue Secretary North Block & Ors.’ (Writ Tax No. 524/2021) decided in favour of assessee/petitioners on 30.09.2021 and order of Rajasthan High Court dated 25th November, 2021 in the case of Bpip Infra Private Limited-vs.- Income Tax Officer, Ward 4 (1), Jaipur (S.B. Civil Writ Petition No. 13297/2021) and the order of Delhi High Court 15th December, 2021 in the case of Man Mohan Kohli –vs- Assistant Commissioner of Income Tax & Anr. In (W.P. (C) 6176 of 2021) and judgement and order of this Court dated 17th January, 2022 in the case of Manoj Jain Vs. Union of India & Ors. In WPA No. 11950 of 2021 and in the case of Bagaria Properties and Investment Private Limited & Anr. In WPO 244 of 2021.

In view of judgement and order of this Court dated 17th January, 2022 in the case of Manoj Jain Vs. Union of India & Ors. In WPA No. 11950 of 2021 and in the case of Bagaria Properties and Investment Private Limited & Anr. in WPO No. 244 of 2021, all these Writ Petitions herein are disposed of by allowing the same. Explanations A(a)(ii)/A(b) to the Notifications dated 31st March, 2021 and 27th April, 2021 are declared to be ultra vires the

Relaxation Act, 2020 and are therefore bad in law and null and void. All the impugned notices under Section 148 of the Income Tax Act are quashed with liberty to the Assessing Officers concerned to initiate fresh re-assessment proceedings in accordance with the relevant provisions of the Act as amended by Finance Act, 2021 and after making compliance of the formalities as required by the law.

Urgent certified photo copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Md. Nizamuddin, J.)

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