

**IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side**

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

W.P.O. No. 773 of 2022

ATTITUDE MERCHANTS PRIVATE LIMITED

Vs.

UNION OF INDIA AND ORS.

With

W.P.O. No. 774 of 2022, W.P.O. No. 777 of 2022, W.P.O. No. 778 of 2022, W.P.O. No. 782 of 2022, W.P.O. No. 784 of 2022, W.P.O. No. 785 of 2022, W.P.O. No. 786 of 2022, W.P.O. No. 787 of 2022, W.P.O. No. 788 of 2022, W.P.O. No. 789 of 2022, W.P.O. No. 790 of 2022, W.P.O. No. 791 of 2022, W.P.O. No. 792 of 2022, W.P.O. No. 793 of 2022, W.P.O. No. 794 of 2022, W.P.O. No. 795 of 2022, W.P.O. No. 796 of 2022, W.P.O. No. 797 of 2022, W.P.O. No. 798 of 2022, W.P.O. No. 799 of 2022, W.P.O. No. 800 of 2022, W.P.O. No. 801 of 2022, W.P.O. No. 802 of 2022, W.P.O. No. 803 of 2022, W.P.O. No. 804 of 2022, W.P.O. No. 822 of 2022, W.P.O. No. 823 of 2022, W.P.O. No. 824 of 2022, W.P.O. No. 825 of 2022, W.P.O. No. 826 of 2022, W.P.O. No. 827 of 2022, W.P.O. No. 828 of 2022, W.P.O. No. 832 of 2022, W.P.O. No. 834 of 2022, W.P.O. No. 835 of 2022

For the Petitioners

:-

Ms. Swapna Das, Mr. Siddharth Das, Mr. Pradeep Kumar Jewrajka, Ms. Pooja Jewrajka, Ms. Jyoti Rauth, **Advocates**

For the Respondents

:-

Mr. Dhiraj Kumar Trivedi, Mr. Madhu Jana, Mr. Manabendranath Bandyopadhyay, **Advocates**

Dated : 10th 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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