

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side

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

W.P.O. No. 698 of 2022

RAKESH KUMAR PATODIA

Vs.

UNION OF INDIA AND ORS.

With

W.P.O. No. 701 of 2022, W.P.O. No. 703 of 2022, W.P.O. No. 705 of 2022, W.P.O. No. 707 of 2022, W.P.O. No. 709 of 2022, W.P.O. No. 710 of 2022, W.P.O. No. 711 of 2022, W.P.O. No. 712 of 2022, W.P.O. No. 713 of 2022, W.P.O. No. 714 of 2022, W.P.O. No. 715 of 2022, W.P.O. No. 716 of 2022, W.P.O. No. 717 of 2022, W.P.O. No. 718 of 2022, W.P.O. No. 719 of 2022, W.P.O. No. 720 of 2022, W.P.O. No. 721 of 2022, W.P.O. No. 722 of 2022, W.P.O. No. 723 of 2022, W.P.O. No. 724 of 2022, W.P.O. No. 725 of 2022, W.P.O. No. 726 of 2022, W.P.O. No. 727 of 2022, W.P.O. No. 728 of 2022, W.P.O. No. 737 of 2022, W.P.O. No. 738 of 2022, W.P.O. No. 739 of 2022, W.P.O. No. 740 of 2022, W.P.O. No. 741 of 2022, W.P.O. No. 742 of 2022, W.P.O. No. 743 of 2022, W.P.O. No. 744 of 2022, W.P.O. No. 745 of 2022, W.P.O. No. 746 of 2022, W.P.O. No. 747 of 2022, W.P.O. No. 748 of 2022, W.P.O. No. 749 of 2022, W.P.O. No. 750 of 2022, W.P.O. No. 751 of 2022, W.P.O. No. 812 of 2022, W.P.O. No. 819 of 2022

For the Petitioners :-

Ms. Swapna Das, Mr. Siddharth Das, Mr. Dipak Kumar Bhattacharjee, Ms. Amani Kayan, Mr. Zubeen Pandey, **Advocates**

For the Respondents :-

Mr. Tilak Mitra, Ms. Sucharita Biswas, Mr. P.K. Bhaumick, Mr. Madhu Jana, Mr. Manabendranath Bandyopadhyay, **Advocates**

Dated : 9th 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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