

ORDER SHEET
WPO/1677/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

NATRAJ TECHNOSOFT PVT LTD
VS
Union of India AND ORS

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 23RD March, 2022.

Appearance:
Mr. Pratyush Jhunhunwala, Adv.
Mr. S. Rudra, Adv.
...for the petitioner

Mr. Prithu Dudhoria, Adv.
...for the Union of India

The Court : Heard Learned Advocates appearing for the parties.

In this matter, petitioner has challenged the impugned notice dated 23rd March, 2021, under Section 148 of the Income Tax Act, 1961 relating to assessment year 2017-18 on the ground that Aura Clothing Private Limited/ noticee is a non-existing company and has been merged by the order of this Court long back on 1st April, 2014 with the sanction order by this Court dated 7th April, 2016 and this fact along with the copy of the order of sanction passed by this Court was communicated to the respondents Income Tax Authority concerned by the petitioner by the letter dated 1st June, 2018 appearing at page 17 of the writ petition and copy of the sanction order of merger, by this Court is appearing at page 18 of the writ petition.

Thereafter, series of representations have been made from time to time by the petitioner for dropping of the impugned proceeding but disregarding the same respondents concerned is continuing with the impugned reassessment proceeding.

Mr. Prithu Dudhuria, learned Advocate appearing for the respondents is not in a position to contradict the allegation as appears from record that the company is no more in existence and has been merged long back and the impugned reassessment proceeding against the noticee cannot be continued.

Considering the submissions of the parties and facts as appears on perusal of relevant record, the impugned notice dated 23rd March, 2021 under Section 148 of the Income Tax Act and all subsequent proceedings are quashed.

However, quashing of the impugned notice will not prevent the respondents from initiating any fresh proceeding in accordance with law.

With these observations and directions this writ petition being WPO No. 1677 of 2022 stands disposed of.

(MD. NIZAMUDDIN, J.)