OD-101

ORDER SHEET

WPO 1681 of 2022

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

MERRILL ESTATES PRIVATE LIMITED
Vs
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 4th April, 2022

(Via Video Conference)

Mr. Arif Ali,
Mr. Bikash Kumar Roy, Advs.
...for the petitioner
Mr. Tilok Mitra, Adv.
...for the respondents

The Court: Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned notice dated 29th June, 2021, under Section 148 of the Income Tax Act, 1961 relating to assessment year 2015-16 on the ground that Merrill Estates Private Limited/noticee is a non-existing company and has been merged by the order of this Court long back on 1st April, 2018 with the sanction order by NCLT dated 11th April, 2020 and this fact along with the copy of the order of sanction order passed by this Court was communicated to the respondents Income Tax Authority concerned by the petitioner by the letter dated 26th August, 2020 appearing at page 17 of the supplementary affidavit and copy of the sanction order of merger, by this Court is appearing at page 5 of the Supplementary Affidavit.

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

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 29th June, 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. 1681 of 2022 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/