OD – 108

ORDER SHEET
WPO/1727/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SHRI KRISHNA CREATIVE IDEAS LLP
VS
NATIONAL FACELESS ASSESSMENT CENTRE DELHI (EARLIER NATIONAL E-ASSESSMENT CENTRE, DELHI) AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 13TH APRIL, 2022.

Appearance:
Mr. A. Majumder, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
..for the petitioner

Mr. Smarajit Roy Chowdhury, Adv.
Mr. Prithu Dudhoria, Adv.
..for the Income Tax Department

The Court : Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned re-assessment proceeding under Section 147 of the Income Tax Act, 1961, on the ground that the same has been initiated in total non-application of mind as appears from the recorded reasons at page 51 of the writ petition. On perusal of it, it appears that the Assessing Officer concerned had recorded its satisfaction for re-opening in the name of one Arti Mandhyan, Pan No. AEWPM5390R, while the impugned notice under Section 148 of the Act has been issued in the name of petitioner Shri Krishna Creative Ideas Limited Liability Partnership, as appears at page 44 of the writ petition.

Mr. Roy Chowdhury, learned Advocate appearing for the respondents could not justify and satisfy this Court of this infirmity in the recorded reasons which is the basis of initiation of the impugned proceeding under Section 147 of the Act.

Considering the submission of the parties, the impugned re-assessment proceeding under Section 147 of the Act is quashed with the liberty to the respondent Assessing Officer to initiate fresh re-assessment proceeding in accordance with law.

With these observations and directions, this writ petition being WPO No. 1727 of 2022 stands disposed of.

(MD. NIZAMUDDIN, J.)

Sbghosh