OD – 3

ORDER SHEET
WPO/1899/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

KISH DEVELOPERS LLP
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 26^{TH} April, 2022.

Appearance:
Mr. P. Jhunjhunwalla, Adv.
Mr. S. Rudra, Adv.

Ms. S. Das De, Adv.

The Court : Affidavit of service filed in Court be kept with the records.

Heard the learned advocates appearing for the parties.

In this matter petitioner has challenged the impugned notice dated 3^{rd} June, 2021 relating to assessment year 2014-15 under Section 148 of the Income Tax Act, 1961 which has been issued in the name of Kish Developers Private Limited, which according to the petitioner, is non-existing entity and since it has already been converted as LLP. (Kish Developers LLP) with Identification No. AAH-5331 under the LLP Act, 2008, and this fact of conversion was already intimated to the respondent Income Tax Authority by letters dated 26th April, 2019 & 7th May, 2019 which appears at page 89 being annexure P-1 to the writ petition and petitioner submits that in view of this admitted fact substantiated by records, the aforesaid impugned notice is not sustainable in law and is liable to be quashed.

Learned advocate appearing for the respondent Income Tax Authority is not in a position to contradict the aforesaid allegation and submission of the petitioner which is supported by records.

Considering the submissions of the parties, this writ petition being WPO 1899 of 2022 is disposed of by quashing the impugned notice dated 3rd June, 2021 being annexure P-2 to the writ petition.

However, dismissal of this writ petition will not prevent the Income Tax Authority concerned to issue any fresh notice in the matter in accordance with law.

With these observations and directions, this writ petition stands disposed of.

(MD. NIZAMUDDIN, J.)

S.De