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ORDER SHEET
WPO/2448/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

BINA AGARWAL
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 26th August, 2022.

Appearance:
Mr. A. K. Upadhyay, Adv.
...For the Petitioner

Mr. S. Roychowdhury, Adv.
...For the Revenue

The Court: Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148 A(d) of the Income Tax Act, 1961 dated 28th July, 2022, relating to the assessment year 2013-2014 on the ground that the same being without jurisdiction and being barred by limitation since the initiation of re-opening of the assessment has been made admittedly after six years from the end of the expiry of the period of relevant assessment year.

Mr. Roychowdhury, learned Counsel appearing for the respondent is not in a position to contradict the aforesaid factual and legal position.

Accordingly, this writ petition being WPO No. 2448 of 2022 is disposed of by quashing the aforesaid impugned order dated 28th July, 2022.

(MD. NIZAMUDDIN, J.)

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