

ORDER SHEET

WPO/2539/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DHAN STOCK AND SHARE BROKERS PVT LTD
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 9th September, 2022.

Appearance:
Mr. Hemant Tiwari, Adv.
...For the Petitioner
Mr. Prithu Dudhuria, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned notice dated 27th May, 2022, under Section 148A(b) of the Income Tax Act, 1961 (newly amended) relating to assessment year 2013-14 which was issued after six years from the end of relevant assessment year and admittedly time barred on 31st March, 2022 which is before the enactment of newly amended provision relating to proceeding under Section 147 of the Act.

In view of this factual and legal position the aforesaid impugned notice under Section 148A(b) of the Act and all subsequent proceedings on the basis of the aforesaid impugned notice are quashed.

This writ petition being WPO 2539 of 2022 stands disposed of in view of the discussion made above.

(MD. NIZAMUDDIN, J.)