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ORDER SHEET
WPO/2545/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DURGA IRON STORES AND ANR
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 14TH SEPTEMBER, 2022.

APPEARANCE:
Mr. Anil Dugar, Adv.
Mr. R. Chatterjee, Adv.
..for the petitioner

Mrs. Smita Das De, Adv.
..for the respondents

The Court: The supplementary affidavit filed by the petitioner in Court today be kept with the record.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 25th July, 2022, relating to assessment year 2014-2015 on the ground that same is barred by limitation on the face of it since the initial notice under Section 148 of the Act was issued on 30th June, 2021 which had already become time barred on 31st March, 2021 and as such the subsequent notice under Section 148A(b) and order under Section 148A(d) of the Act are not sustainable in view of the aforesaid factual and legal position.

Considering the facts and circumstances of the case, as appears from record, I find that the impugned proceeding which was initiated after expiry of six years from the end of relevant assessment year even by the initial notice under the old Act relating to Section 148 of the Act and as such same is not sustainable in law.

Accordingly, this writ petition being WPO No. 2545 of 2022 is disposed of by quashing the impugned order under Section 148A(b) of the Act and subsequent notice under Section 148 of the Act by holding that the notice itself on the basis of which aforesaid order has been passed was barred by limitation.

(MD. NIZAMUDDIN, J.)

Sbghosh