OD –15

ORDER SHEET

WPO/2666/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

RIYA PRADHAN
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 27th September, 2022.

Appearance:
Mr. Pratyush Jhunjhunwala, Adv.
Mr. Indranil Banerjee, Adv.
Mr. Samit Rudra, Adv.
...For the Petitioner

Mr. Om Narayan Rai, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 27th July, 2022 under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2016-17 on the ground that the same being without jurisdiction and contrary to the provision of Section 149(1)(a) and (b) of the Income Tax Act, 1961 by contending that admittedly the impugned notice has been issued after the expiry of three years from the end of relevant assessment year and it is also an admitted position which appears from the conclusion of the assessing officer himself in the impugned order that the alleged escapement of income is Rs. 26,84,829/- which is below Rs. 50 lakh.

Considering the submission of the parties and admitted factual and legal position which appears on perusal of the impugned order dated 27th

July, 2022, I am of the considered view that the aforesaid impugned order is bad and not sustainable in law and is liable to be quashed for the reason that the impugned notice under Section 148A(b) under the newly amended Act was issued after expiry of three years from the end of relevant assessment year and the alleged escapement of income is below Rs. 50 lakh.

In view of the discussion made above, this writ petition being WPO 2666 of 2022 is disposed of by quashing the aforesaid impugned order dated 27th July, 2022 under Section 148A(d) of the Act and impugned notice dated 26th July, 2022 under Section 148 of the Act.

(MD. NIZAMUDDIN, J.)

TR/