OD –4

ORDER SHEET

WPO/2699/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

MILLENIUM VINCOM LLP
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 29th September, 2022.

Appearance:
Mr. Hemant Tiwari, Adv.
...For the Petitioner

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

The Court: Heard learned counsel appearing for the parties.

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

By this writ petition, petitioner has challenged the impugned order dated 30th July, 2022 relating to assessment year 2016-17, under Section 148 of the Income Tax Act, 1961 which has been issued in the name of Millenium Vincom Private Limited which according to the petitioner, is non-existing entity since it has already been converted as LLP (Millennium Vincom LLP) which identification No. AAM-2826 under the LLP Act, 2008, and this fact of conversion was already intimated to the respondent Income Tax Authority by letter dated 13th September, 2019 which appears at page 16 being annexure P-3 to the writ petition and petitioner submits that in view of this admitted fact substantiated by record, the aforesaid impugned order 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 the submission of the petitioner which is supported by records.

Considering the submissions of the parties, this writ petition being WPO 2699 of 2022 is disposed of by quashing the impugned order dated 30th July, 2022 being annexure P-6 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.)

TR/