OD –1

ORDER SHEET

WPO/2863/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SAJAN SAH
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 16th December, 2022.

Appearance:
Mr. Arun Kumar Upadhyay, Adv.
Mr. Debanjan Saha, Adv.
Mr. Supriya Mahajan, Adv.
...For the Petitioner

Mrs. Smita Das De, Adv.
...For the Revenue

The Court: Heard both the parties.

By this writ petition, petitioner has challenged the imagined order under Section 148A(d) of the Income Tax Act, 1961 dated 28th July, 2022 relating to assessment year 2014-15 and subsequent notice under Section 148 of the Act on the ground that much before the issuance of notice and passing of the aforesaid interim order, noticee has ceased to exist and has been struck off and this communication was made to the concerned assessing officer by letter dated 27th March, 2019 which is a part of the record. On the similar issue and on the similar notice relating to assessment year 2016-17, the impugned notice under Section 148A(b) and 148A(d) was quashed by the order of this Court dated 15th December, 2022 in WPO 3253 of 2022.

In view of the facts and circumstances similar to the case being WPO 3253 of 2022, this writ petition being WPO 2863 of 2022 is disposed of by quashing the impugned notice under Section 148A(b) and order under Section 148A(d) and the subsequent notice under Section 148 of the Act.

However, quashing of the impugned proceeding will not be a bar on the part of the assessing officer to initiate any fresh proceeding in future in accordance with law.

(MD. NIZAMUDDIN, J.)

TR/