

ORDER SHEET

WPO/3253/2022
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: 15th 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: Pursuant to the order of this Court dated 14th December, 2022, Mr. Upadhyay has produced a document which was a part of the earlier writ petition also in WPO 327 of 2022 from which it appears that the 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 and which was duly received and acknowledged the receipt of such document by the assessing officer.

In view of this fact, I hold that the impugned notice under Section 148A(b) and subsequent order under Section 148A(d) and notice under Section 148 are not tenable in the eye of law and same are quashed.

WPO 3253 of 2022 is accordingly dismissed.

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

Let the copy of this letter dated 27th March, 2019 placed by Mr. Upadhyay be kept with the record.

(MD. NIZAMUDDIN, J.)

TR/

