18.5.2023
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WPA 5180 of 2023

MSP Mettalics Limited
Vs
Assistant Commissioner of Income Tax & Ors.

Mr. Agnibesh Sengupta,
Mr. Saurav Chunder
... For the Petitioner.
Mrs. Smita Das De,
Mr. Prithu Dudhoria
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961, dated 30th July, 2022, relating to the assessment year 2015-16, inter alia, on the ground that the impugned proceedings including the impugned order is not sustainable in law in view of the order of the National Company Law Tribunal in the case of the petitioner itself, dated 11th July, 2022, in CP(IB) No.580/KB/2020 by which the aforesaid Tribunal has held that any re-assessment, revision or other proceedings under the provisions of applicable laws relating to taxes would be deemed to be barred and admittedly such order of the Tribunal was passed before passing of the impugned order.

In view of the aforesaid factual and legal position, the impugned proceedings including the aforesaid impugned order and subsequent proceedings is not sustainable in law and is liable to be quashed.

This writ petition being WPA 5180 of 2023, is, accordingly disposed of.

(Md. Nizamuddin, J.)