14 17.10.2023
Ct. No. 01
AN

MAT 1344 of 2023
(CAN 1 of 2023)
Global Adsorbents Private Limited
Vs.
Union of India & ors.

Mr. Sutirtha Das
... for the appellant

Mr. Prithu Dudhoria
... for the respondents

1. This intra-Court appeal by the writ petitioner is directed against the order dated 12.05.2023 passed in WPA 8124 of 2023. In the said writ petition the appellant had challenged the order passed under Section 148D of the Income Tax Act, dated 18.04.2022 for the assessment year 2018-2019. The principal ground of challenge was by contending that the notice is barred by time. Learned Single Judge had dismissed the same. Aggrieved by the same, the appellant is before us by way of this appeal.

2. It is not in dispute that the notice impugned in the writ petition was digitally signed on 31.03.2022 but was sent to the appellant assessee by e-mail on 01.04.2022 and the limitation had expired on 31.03.2022.

3. The question, thus, would be whether the communication of the order would be relevant or signing of the order by the officer and keeping it on his file either in hard form or in soft form, would be relevant. This issue is no longer res integra and it has been held in several decisions that merely digitally signing or physically signing an order and keeping it in the file of the assessing officer

would not save the limitation. Therefore, we are satisfied that the impugned re-assessment is time barred.

4. In the result, the appeal stands **allowed** and the notice issued under Section 148A of the said Act and consequential proceedings impugned in the writ petition dated 18.04.2022 is quashed.

(T. S. Sivagnanam)
Chief Justice

(Hiranmay Bhattacharyya, J.)