24.08.2023
PB
Sl. No.7.

WPA 19234 of 2023

Amalie Management Pvt. Ltd.
(Tuwa Enterprise Pvt. Ltd.
Vs
Income Tax Officer, Ward 1(1),
Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Kausheyo Roy,
Mr. Samrat Das,
Mr. Suman Bhowmik.
... For the Petitioner.
Mr. Soumen Bhattacharya.
........for the respondent.

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 25th April, 2023, relating to the assessment year 2019-20 and subsequent proceeding on the ground that the same is bad in law for the reason that the aforesaid order has been passed against a non-existing entity/noticee which by virtue of amalgamation has merged with another entity and this fact was duly informed by the petitioner on 19th April, 2023, which is the date prior to the date of passing the impugned order under Section 148A(d) of the Act. Petitioner submits that in spite of such information about the non-existing of noticee, the aforesaid impugned has been passed.

Mr. Bhattacharya, learned advocate appearing for the respondents submits that on the date when the notice under Section 148A(b) of the Act was issued, there was no such information about the amalgamation of the noticee. But, he is not in a position to deny the factual position that before the date of passing the aforesaid impugned order, the respondent income tax authority was informed about the amalgamation and merger of the noticee.

Considering the facts and circumstances of the case and submission of the parties, the aforesaid impugned order under Section 148A(d) of the Act and all subsequent proceedings against non existing noticee are quashed with liberty to the respondent income tax authorities concerned to initiate fresh assessment proceeding in accordance with law.

With this observation and direction, this writ petition being WPA 19234 of 2023 is disposed of.

(Md. Nizamuddin, J.)