12.12.2023
PB
Sl. No.9.

WPA 26093 of 2023

M/s. TDK India Pvt. Ltd. (formerly Known as EPCOS India Pvt. Ltd.)
Vs
Deputy Commissioner of Income Tax, Circle – 11(1), Kol. & Anr.

Mr. Suryaneel Das.
... For the Petitioner.
Mr. Prithu Dudharia.
.......for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order and demand dated 18th April, 2022, along with intimation letter dated 17th January, 2023, on the ground that the same are not sustainable in law since neither the impugned demand notice nor the impugned assessment order and intimation contains Document Identification Number (DIN) which is contrary to the Circular No.19/2019 dated 14th August, 2019, issued by the CBDT and petitioner further challenges the aforesaid order/demand notice/intimation on the ground that the same have been issued by the Jurisdictional Officer instead of National Faceless Assessment Centre (NFAC) under Section 144B of the Income Tax Act, 1961.

Mr. Dudharia, learned advocate appearing for the respondent income tax authority submits that in the intimation letter dated 17th January, 2023 contains DIN, but from the order under Section 143(3) of the Act dated 18th April, 2022 and the demand notice he could not show that DIN was quoted and that the same was quoted within the statutory period.

Considering the facts and circumstances of the case and submission of the parties, I am of the considered view that the aforesaid impugned assessment order and demand notice dated 18th April, 2022 along with intimation letter dated 17th January, 2023 which have been issued by the Jurisdictional Officer without quoting the DIN are not sustainable in law and the same are quashed with liberty to the income tax authority concerned to pass fresh assessment order by following due procedure of law within three months from the date of communication of this order by proceeding from the stage where procedural irregularities have been committed.

With this observation and direction, this writ petition being WPA 26093 of 2023 is disposed of.

(Md. Nizamuddin, J.)