

ORDER SHEET
WPO/431/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SOMANY IMPRESA LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 14th March, 2023.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Pradeep Kumar Jewrajka, Adv.
Ms. Pooja Jewrajka, Adv.
Ms. Anjali Tulsian, Adv.
...For the Petitioner

Mr. Aryak Dutt, Adv.
...For the Respondents

The Court : Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned notice dated 24th May, 2022 relating to assessment year 2013-14 under Section 148A(b) of the Income Tax Act, 1961 in the name of transferor company on the ground that the noticee has already been amalgamated on 7th December, 2018 with retrospective effect from 1st April 2017. The amalgamated company has been renamed with effect from 8th January, 2020 into the name of the petitioner and the department has been intimated about this amalgamation as well as change of name which is matters of record and such notice in the name of a non-existing company is not tenable in the eye of law since information of such amalgamation and name change has already given to the respondent on 28th December, 2018 and 15th January, 2020 respectively yet the Respondent concerned has not withdrawn the impugned notice.

In support of his contention Mr. Bag, learned advocate appearing for the petitioner has relied on a decision of the Hon'ble Gujarat High Court in the case of **Takshashila Realities Pvt. Ltd. Versus Dy Commissioner of Income Tax** reported in 2016 SCC OnLine Guj 6462 and specifically relies on Paragraph 10 of the said judgment and also my own order dated 2nd August, 2021 in **WPA 1791 of 2020 (Brubeck Resources Pvt. Ltd. & Anr. Vs. Union of India & Ors.)**.

Considering the submissions of the parties, I am of the view that the impugned notice dated 24th May, 2022 (annexure P-2 to the writ petition) is not tenable in the eye of law and all further steps pursuant to the said impugned notices also are not tenable in the eye of law and the same are quashed. The writ petition is allowed and the impugned notices are quashed solely on the ground that the impugned notice was issued in the name of non-existing company. However, quashing of this notice will not prevent the respondents from issuing fresh notice in accordance with law.

Since no affidavits have been called for, allegations made in the writ petition are not deemed to have been denied by the respondents.

Accordingly, WPO 431 of 2023 is disposed of.

(MD. NIZAMUDDIN, J.)

