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ORDER SHEET

IA GA 1 of 2023
WPO/614/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

JSPP VYAPAAR PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 17th November, 2023.

Appearance:
Ms. Pooja Jewrajka, Adv.
...For the Petitioner
Mr. Om Narayan Rai, Adv.
Mr. Soumen Bhattacharjee, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

This writ petition has been filed challenging the impugned order under Section 148A(d) and subsequent notice under Section 148A of the Income Tax Act, 1061 dated 28th July, 2022 relating to assessment year 2014-15 on several grounds inter alia on the ground that the impugned proceeding has been initiated against the non-existing entity/noticee which was already amalgamated much prior to the issuance of the impugned notice dated 28th May, 2022 under Section 148A(b) of the Act and this fact was already intimated to the department and PAN Card of the noticee was already surrendered on 21st February, 2019 as appears from the record of the writ petition. The aforesaid factual position could not be denied by Mr. Bhattacharjee, learned advocate representing the respondents that the impugned proceeding was initiated against the entity which was not in existence and this fact was made known to the department.

Considering the facts and circumstances of the case as appears from record and submission of the parties, the impugned notice under Section 148A(b) of the Act dated 28th May, 2022 and all subsequent proceedings are quashed.

However, quashing of the impugned proceeding will not be a bar on the part of the respondent Income Tax Authority to initiate any fresh proceeding in accordance with law.

With these observations and directions, this writ petition being WPO 614 of 2023 and the application being IA GA 1 of 2023 are disposed of.

(MD. NIZAMUDDIN, J.)

TR/