

ORDER SHEET
WPO/664/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DHARA DISTRIBUTORS LLP
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 29th March, 2023.

Appearance:
Mr. Subash Agarwal, Adv.
Mr. Brijesh Kumar Singh, Adv.
...For the Petitioner
Mr. Vipul Kundalia, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

Supplementary affidavit filed in Court be kept with the records.

By this writ petition, petitioner has challenged the impugned notice dated 31st July, 2022 relating to assessment year 2015-16, under Section 148 of the Income Tax Act, 1961 which has been issued in the name of M/s. Dhara Distributors (P) Ltd., which according to the petitioner is, non-existing entity since it has already been converted as LLP (Dhara Distributors LLP) which identification No. AAD-5507 under the LLP Act, 2008, with effect from 16th March, 2015 and this fact of conversion was already intimated to the respondent Income Tax Authority as appears from letter dated 16th June, 2022 which appears at page 33 being annexure P-3 to the writ petition and petitioner submits that in view of this admitted fact substantiated by record, the aforesaid impugned order is not sustainable in law and is liable to be quashed.

Learned advocate appearing for the respondent Income Tax Authority is not in a position to contradict the aforesaid allegation and the submission of the petitioner which is supported by records.

Considering the submissions of the parties, this writ petition being WPO 664 of 2023 is disposed of by quashing the impugned order dated 29th July, 2022 being annexure P-4 to the writ petition and the impugned notice dated 31st July, 2022 being annexure P-4 to the writ petition.

However, dismissal of this writ petition will not prevent the Income Tax Authority concerned to issue any fresh notice, in the matter in accordance with law.

With these observations and directions, this writ petition stands disposed of.

(MD. NIZAMUDDIN, J.)

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