

ORDER SHEET
WPO/737/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

TULSI DAS
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 31st March, 2023.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Zubeen Pandey, Adv.
Mr. Debdatta Saha, Adv.
...For the Petitioner
Mr. Aryak Dutt, Adv.
...For the Respondents

The Court: 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 29th July, 2022 relating to assessment year 2013-14 on the ground that the same has been passed against a non-existing entity, name of which has already been struck off from the Registrar of Companies on 2nd November, 2021 and intimation to this effect was already given to the Income Tax Authorities as appears from record.

Mr. Dutt, learned advocate appearing for the respondents is not in a position to contradict and deny the factual and legal position.

Considering the facts and circumstances of this case and in view of the discussion made above, the aforesaid impugned order dated 29th July, 2022, under Section 148A(d) of the Act and all subsequent proceedings are quashed.

However quashing of aforesaid order will not be a bar for the respondents to proceed in future in accordance with law.

With these observations and directions, this writ petition being WPO 737 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/

