OD –6

ORDER SHEET
WPO/1110/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

VIRENDER KUMAR AND SONS JEWELLERS LLP
VS
INCOME TAX OFFICER WARD 9/1 AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 8th June, 2023.

Appearance:
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...For the Petitioner
Mr. Amit Sharma, Adv.
...For the Respondents

The Court: Heard learned counsel appearing for the parties.

Affidavit of service filed in Court be kept with the records.

By this writ petition, petitioner has challenged the impugned order dated 5th July, 2022 and notice dated 5th July, 2022 relating to assessment year 2017-18, under Section 148 of the Income Tax Act, 1961 which has been issued in the name of Viewpoint Marketing Pvt. Ltd., a private limited company which according to the petitioner is, non-existing entity since it has already been converted as LLP (Virender Kumar and Sons Jewellers LLP) which identification No. AAI-3504 under the LLP Act, 2008, with effect from 23rd January, 2017 and this fact of conversion was already intimated to the respondent Income Tax Authority as appears from the assessment order dated 18th October, 2019 passed in the case of the LLP-Virender Kumar and Sons Jewellers LLP for the assessment year 2017-18 being annexure P-3 to the writ petition at page 36 as also by letter dated 22nd July, 2019 which appears at page 41 being annexure P-4 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 1110 of 2022 is disposed of by quashing the impugned order dated 5th July, 2023 being annexure P-7 to the writ petition and the impugned notice dated 5th July, 2022 being annexure P-7 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.)

TR/