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ORDER SHEET
WPO/1412/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

TRIBENI BARTERS PRIVATE LIMITED AND ANR
VS
INCOME TAX OFFICER WARD 8(1) KOLKATA AND ANR

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 23rd August, 2023.

Appearance:
Mrs. Akshara Shukla, Adv.
...For the Petitioner
Mrs. Smita Das De, Adv.
...For the Respondents

The Court: By this writ petition, petitioner has challenged the impugned assessment order dated 31st May, 2023, under Section 147 read with Section 144 of the Income Tax Act, 1961 relating to assessment year 2013-14 on the ground that the initiation of the impugned proceeding itself is not sustainable in law since the PAN number referred in the initial show cause notice and final assessment order is not the PAN number of the petitioner.

Mrs. Das De, learned advocate appearing for the respondent Income Tax Authority was asked to verify from the record as to whether the PAN number which has been referred in the impugned show cause notice and impugned assessment order is the PAN number of the petitioner to which she fairly submits on the basis of instruction based on available records that the aforesaid PAN number is not the PAN number of the petitioner.

Considering the facts and circumstances of the case as appears from record and submissions of the parties, this writ petition being WPO 1412 of 2023 is disposed of by quashing the impugned proceeding against the petitioner.

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

(MD. NIZAMUDDIN, J.)

TR/