

ORDER SHEET
WPO/1618/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SILICA HOME PRODUCTS LLP FORMERLY KNOWN AS SILICA HOME
PRODUCTS PRIVATE LIMITED
VS
INCOME TAX OFFICER WARD 1/1 KOLKATA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 29th September, 2023.

Appearance:
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...For the Petitioner
Mrs. Smita Das De, Adv.
...For the respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 16th May, 2023, passed under Section 147 of the Income Tax Act, 1961 relating to assessment year 2013-14 on the ground that the noticee and the assessee against whom the aforesaid impugned assessment order has been passed, has already been converted into LLP and past PAN number has already been changed and new PAN number has been allotted and this fact was intimated to the department by the letter dated 4th June, 2018 being annexure P-2 to the writ petition and in spite of that the assessment order has been passed under the old PAN number.

Mrs. Das De, learned advocate appearing for the respondent Income Tax Authority is not in a position to deny the aforesaid admitted fact that before passing the impugned assessment order the assessee has already been converted into LLP and its PAN number has already been changed.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPO 1618 of 2023 is disposed of by setting aside the impugned assessment order with liberty to the assessing officer concerned to initiate any fresh proceeding if permissible under the law.

(MD. NIZAMUDDIN, J.)

TR/

