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ORDER SHEET
WPO/1631/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SHIV KUMAR JAJODIA
VS
INCOME TAX OFFICER WARD 43/1 KOLKATA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 22nd November, 2023.

Appearance:
Mr. Ananda Sen, Adv.
Mr. Anuran Samanta, Adv.
Mr. Sabyasachi Mandal, 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 dated 31st March, 2023 under Section 148A(d) and subsequent notice under Section 148 of the Income Tax Act, 1961 relating to assessment year 2016-17 on the basis of initiation of impugned proceeding by issuance of notice under Section 148A(a) of the Act dated 3rd March, 2023 showing the PAN number AADFB7411K, on the ground that the whole proceeding has been initiated against the entity having no such PAN number now. Though earlier while the noticee was a partnership firm it was having the said PAN number and thereafter it was converted into a proprietorship firm and this fact was intimated to the department prior to initiation of the impugned proceeding and accordingly initiation of the impugned proceeding against the wrong PAN number is not sustainable in law.

Mr. Dutt, learned advocate representing the department is not in a position to deny and dispute the aforesaid factual and legal position.

Considering the facts and circumstances of the case, the aforesaid impugned notice under Section 148A(a) of the Act dated 3rd March, 2023 and all subsequent proceedings are quashed.

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

With these observations, this writ petition being WPO 1631 of 2023 is disposed of.

(MD. NIZAMUDDIN, J.)

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