OD –15

ORDER SHEET

WPO/2562/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SARDA MINES PVT LTD (PITARANI PROPERTIES PVT LTD) AND ANR
VS
THE INCOME TAX OFFICER WARD 5(1) KOLKATA AND ORS

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

Appearance:
Mrs. Akshara Shukla, 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 notice under Section 148 of the Income Tax Act, 1961 dated 23rd June, 2021 relating to assessment year 2014-15 on the ground that the same is not sustainable in law since the assessing officer has made attempt to make reassessment twice for the same assessment year.

I have perused the record from which it appears that relating to the very same assessment year, reassessment proceeding was finally culminated into order under Section 143(3) read with Section 147 of the Act on 22nd November, 2019. It is very strange that how there can be two reassessment proceedings in respect of the same assessment year when the first reassessment is already in existence.

Considering the facts and circumstances of the case as appears from record and submission of the parties and in view of discussion made above, I am of the considered view that the impugned notice under Section 148 of the Act dated 23rd June, 2021 and all subsequent proceedings are not sustainable in law and accordingly the same are quashed.

With these observations, this writ petition being WPO 2562 of 2022 is disposed of.

(MD. NIZAMUDDIN, J.)

TR/