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ORDER SHEET
WPO/1695/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SHRI AVIJIT SARKAR
VS
INCOME TAX OFFICER WARD 8(2) KOLKATA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 20th November, 2023.

Appearance :
Mr. Saumya Kejriwal, Adv.
Ms. Ananya Rath, Adv.
Mr. Navin Mittal, Adv.
…for the Petitioner
Mr. Amit Sharma, Adv.
…for the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 147 of the Income Tax Act, 1961 relating to assessment year 2013-14 dated 23rd May, 2023, on the ground that the impugned proceeding was initiated against a non-existing company which ceased to exist being struck off the register of the Registrar of Companies and the noticee had no existence at the time of relevant assessment year 2013-14.

Mr. Sharma, learned advocate representing the Income Tax Authority in opposing the writ petition submits that the writ petitioner has made incorrect statement about its non-existence and has suppressed material fact and Mr. Sharma to substantiate the case of the department has filed a copy return, on perusal of which it appears that the noticee company has even filed returns for assessment year 2021-22 and 2022-23 and on the face of it the petitioner has tried to make out a case by suppressing material fact and incorrect statement and on this ground, this writ petition being WPO 1695 of 2023 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/