

04.04.2024.
PB
Sl. No.3.

WPA 3872 of 2023

Poddar Tradelinks Pvt. Ltd.
Vs
Income Tax Officer & Ors.

Mr. Rites Goel,
Mr. Brijesh Kr. Singh.
.....for the petitioner.
Mr. Vipul Kundalia,
Mr. Prithu Dudharia.
.....for the respondent.
Mr. Tilak Kr. Mitra.
.....for the Income Tax.

In the writ petition subject matter of challenge by the petitioner is the impugned notices issued on or after 1st April, 2021, under Section 148(Old) of the Income Tax Act, 1961, by converting or treating the same under Section 148A(b) of the Income Tax Act inserted by Finance Act, 2021 which came into effect from 1st April, 2021 and all subsequent proceedings thereunder relating to assessment year 2014-2015 on the ground that the same is barred by limitation and in support of his contention petitioner relied on an unreported common judgement of this Court in a batch of matters dated 9th February, 2024 in WPO No. 2747 of 2022 (M/s. Arati Marketing Pvt. Ltd – Vs. Union of India & Ors.).

For the reasons recorded in detail in the aforesaid judgement of this Court, dated 9th February, 2024 and following the same, this writ petition being WPA 3872 of 2023 is disposed of by allowing the same and by quashing the impugned notices under Section 148(Old)/148A(b) of the Act and all subsequent proceedings.

(Md. Nizamuddin, J.)