20.03.2024
PB
Sl. No.26.

WPA 5602 of 2024

Wabtec India Industrial Pvt. Ltd.
(formerly known as GE Global
Sourcing India Pvt. Ltd.)
Vs
Union of India & Ors.

Mr. Pratyush Jhunjhunwala,
Ms. Sretapa Sinha.
... For the Petitioner.
Mr. Om Narayan Rai.
.......for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, the petitioner has challenged the impugned assessment order under Section 143(3) of the Income Tax Act, 1961, relating to the assessment year 2021-22 on the ground that the impugned assessment order is bad in law for the reason that the impugned assessment proceeding was initiated against the non-existing entity at the relevant point of time and this fact was repeatedly brought to the notice of the Assessing Officer concerned and it is the allegation of the petitioner that ignoring those objections, the impugned assessment order has been passed by the Assessing Officer. Petitioner submits that the entity against whom impugned assessment proceeding was initiated has been merged with the present petitioner.

Mr. Rai, learned advocate representing the respondent income tax authority is not in a position to deny and dispute the allegation of the petitioner that the impugned assessment proceeding was initiated against the non-existing entity.

Considering the facts and circumstances of the case as appears from record and submission of the parties, this writ petition being WPA 5602 of 2024 is disposed of by quashing the impugned assessment proceeding. However, quashment of the impugned assessment proceeding will not be a bar on the part of the respondent Assessing Officer to initiate any fresh assessment proceeding in accordance with law.

(Md. Nizamuddin, J.)