M/L 121
11.09.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 18491 of 2024

Arihant Vinimay Pvt. Ltd
Versus
Union of India & Ors.

Mr. Anujit Mookherji
Mr. P. Chandra
... For the petitioner.

Mr. Amit Sharma
... For the respondents

1. Affidavit of service filed in Court today is taken on record.

2. The instant writ petition has been filed challenging the notice issued under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as the "said Act"), for the Assessment Year 2014-15 dated 20th April, 2021, as also the notice issued under Section 144B of the said Act dated 12th June, 2024, in respect of the Assessment Year 2014-15, on the ground that in the light of the judgment delivered by a coordinate Bench of this Court in the case of **Arati Marketing Pvt. Ltd. Vs. Union of India & Ors**., reported in **(2024) 470 ITR 453**, the aforesaid notice issued under Section 148 under the pre-amended provisions of the said Act can no longer be proceeded with.

3. Mr. Sharma, learned advocate appearing on behalf of

the respondents would submit that since escapement of income in this case was found to be Rs. 24 lakhs, being less than Rs.50 lakhs, no further steps would be taken for reopening of the proceedings subsequent to issuance of the notice dated 20th April, 2021 under Section 148 of the said Act, in terms of the judgment delivered in the case of **Union of India vs. Ashish Agarwal** reported in **(2023) 1 SCC 617**. Having regard thereto, it is submitted that the notice dated 12th June, 2024, has been issued inadvertently.

4. Heard the learned advocate appearing for the respective parties.

5. Since, the respondents are not interested to reopen the proceedings on the basis of notice issued under Section 148 of the said Act dated 20th April, 2021, for the Assessment Year 2014-15, I am of the view that the writ petition can be disposed of by passing the following order.

6. The notice issued under Section 148 of the said Act dated 20th April, 2021 for the assessment year 2014-15 and the notice issued under Section 144B of the said Act, dated 12th June, 2024 for the Assessment Year 2014-15, cannot be sustained and the same are accordingly quashed.

7. The writ petition is accordingly disposed of.

8. There shall be no order as to costs.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)