**WPA 19111 OF 2022**

**13.02.2024**
Sl no. 10-28, 30-54, 56-124
188, 189, 221, 228, 239, 299

Ct no. 2
P.M.

**SS Commotrade Pvt. Ltd.**
**- Vs -**
**Income Tax Officer Ward No. 13(1), Kolkata & Ors.**

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**WPA 22076 OF 2022**
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**WPA 23958 OF 2022**

Mr. Abhratosh Majumdar, Sr. Adv.
Mr. Avra Mazumder,
Mr. Soumitra Chowdhury,
Mr. Ramesh Kumar Patodia,
Ms. Megha Agarwal,

Mr. Giridhar Dehlia,
Mr. Kapil Goeal,
Mr. Sandeep Goeal,
Mr. Suman Bhowmik,
Mr. Shovendu Banerjkee,
Mr. Kausheyo Roy,
Ms. Alisha Das,
Mr. Samrat Das,
Ms. Elina Dey,
Mr. Hemant Tiwari,
Mr. Saurabh Bagaria,
Mr. Indranil Banerjee,
Mr. Subrata Mukherjee,
Mr. N. K. Chowdhury,
Mr. Arijit Chakraborti,
Mr. Nilotpal Chowdhury,
Mr. Prabir Bera,
Mr. Deepak Sharma,
Mr. Sutirtha Das,
Mr. Himangshu Kumar RAy,
Mr. Subhasis Poddar,
Ms. S. Shaw,
Mr. Vivek Murarka,
Mr. D. Dey,
Mr. Pranit Bag,
Mr. A. K. Dey,
Mr. Arun Kumar Upadhyay,
Ms, Shobha Upadhyay,

…. for the petitioners

Mr. Vipul Kundalia,
Mr. Aryak Dutt,
Mr. Om Narayan Rai,
Mr. Sarojit Roy Chowdhury,
Ms. Smita Das Dey,
Mr. Tilak Mitra,
Mr. Prithu Dudhoria,
Mr. Soumen Bhattacharyya,
Mr. Amit Sharma,
Ms. P. Jhunjhunwala,

… for the respondents

In all these writ petitions subject matter of challenge by the petitioners are 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 2013-2014 and 2014-2015 on the ground that the same are barred by limitation and in support of their contention petitioners 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, all these writ petitions are 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.)**