IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side

Present :- Hon'ble Mr. Justice Md. Nizamuddin

W.P.O. No. 334 of 2023

SHRESTH BUILDERS PRIVATE LIMITED
Vs.
UNION OF INDIA AND ORS.

With

W.P.O. 336 OF 2023, W.P.O. No. 337 of 2023, W.P.O. No. 338 of 2023, W.P.O. No. 339 of 2023, W.P.O. No. 340 of 2023, W.P.O. No. 352 of 2023, W.P.O. No. 570 of 2023, W.P.O. No. 690 of 2023, W.P.O. No. 1077 of 2023

For the Petitioners :-

Mr. Arun Kumar Mishra, Mr. Shantanu Mishra, Mr. D.N. Sharma, Ms. Priyanka Bhuteria, **Advocates**

For the Respondents :-

Mr. Vipul Kundalia, Mr. Smarajit Roy Chowdhury, Mr. Om Narayan Rai, Mr. Aryak Dutt, Mr. Tilak Mitra, Ms. Smita Das De, Mr. Prithu Dudhoria, Mr. Soumen Bhattacharjee, Mr. Amit Sharma, **Advocates**

Dated : 21st March, 2024

MD. NIZAMUDDIN, J.

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 years 2013-14 and 2014-15 on the ground that the same are barred by limitation and in support of their contention petitioners relied on an unreported common judgment 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 judgment 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.)

TR/