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ORDER SHEET
WPO/2498/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

STUTI PROCESSORS PVT LTD
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 8th April, 2024.

Appearance:
Mr. A.K. Upadhyay, Adv.
...For the Petitioner

Mr. Om Narayan Rai, Adv.
Mr. Amit Sharma, Adv.
...For the Revenue

The Court : In this writ petition subject matter of challenge by the petitioner is the impugned notice 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 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, this writ petition is disposed of by allowing the same and by quashing the impugned notice under Section 148(Old)/148A(b) of the Act and all subsequent proceedings.

Affidavit-in-opposition filed by the respondents be kept with the record.

(MD. NIZAMUDDIN, J.)

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