IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side

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

W.P.O. No. 2785 of 2022

ODYSSEY COMMODITIES PRIVATE LIMITED
Vs.
UNION OF INDIA AND ORS.

With

W.P.O. 2808 OF 2022, W.P.O. No. 2810 of 2022, W.P.O. No. 2811 of 2022, W.P.O. No. 2812 of 2022, W.P.O. No. 2813 of 2022, W.P.O. No. 2828 of 2022, W.P.O. No. 2839 of 2022, W.P.O. No. 2843 of 2022, W.P.O. No. 2846 of 2022, W.P.O. No. 3037 of 2022, W.P.O. No. 3078 of 2022, W.P.O. No. 3079 of 2022, W.P.O. No. 3080 of 2022, WPO 3081 of 2022, WPO 3170 of 2022, W.P.O. No. 3289 of 2022, W.P.O. No. 3376 of 2022, W.P.O. No. 3377 of 2022, W.P.O. No. 91 of 2023, W.P.O. No. 230 of 2023, W.P.O. No. 332 of 2023, W.P.O. No. 405 of 2023, W.P.O. No. 416 of 2023, W.P.O. No. 419 of 2023, W.P.O. No. 420 of 2023, W.P.O. No. 452 of 2023, W.P.O. No. 473 of 2023, W.P.O. No. 474 of 2023, W.P.O. No. 498 of 2023, W.P.O. No. 503 of 2023, W.P.O. No. 591 of 2023, W.P.O. No. 592 of 2023, W.P.O. No. 593 of 2023, W.P.O. No. 606 of 2023, W.P.O. No. 608 of 2023, W.P.O. No. 610 of 2023, W.P.O. No. 613 of 2023, W.P.O. No. 615 of 2023, WPO 699 of 2023, WPO 738 of 2023, W.P.O. No. 881 of 2023, W.P.O. No. 1088 of 2023, WPO 2541 OF 2022

For the Petitioners :-

Mr. Avra Mazumder, Mr. Samrat Das, Ms. Elina Dey, Mr. Amit Agarwal, Mr. Sarban Bhattacharjee, Mr. Avijit Ghoshal, Ms. Ankita Upadhyay, Mr. Pradeep Jewrajka, Ms. Pooja Jewrajka, Ms. Anjali Tulsian, **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 : 13th February, 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.)

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