IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side

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

W.P.O. No. 2964 of 2022

M A FINANCIAL SERVICES PRIVATE LIMITED
Vs.
INCOME TAX OFFICER WARD 4/1 AND ORS.

With

W.P.O. 424 OF 2023, W.P.O. No. 578 of 2023, W.P.O. No. 579 of 2023, W.P.O. No. 580 of 2023, W.P.O. No. 581 of 2023, W.P.O. No. 582 of 2023, W.P.O. No. 583 of 2023, W.P.O. No. 584 of 2023,

For the Petitioners :-

Ms. Swapna Das, Mr. Siddharth Das, Mr. Arun Kumar Mishra, Ms. Navnita Agarwal, Mr. Debdatta Saha, Mr. R. Mukherjee, **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 : 28th 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.)

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