IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side

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

W.P.O. No. 3187 of 2022

M/S SWED EXIM PRIVATE LIMITED
Vs.
UNION OF INDIA AND ORS.

With

W.P.O. 3188 OF 2022, W.P.O. No. 3189 of 2022, W.P.O. No. 3269 of 2022, W.P.O. No. 3270 of 2022, W.P.O. No. 3272 of 2022, W.P.O. No. 3288 of 2022, W.P.O. No. 3290 of 2022, W.P.O. No. 3335 of 2022, W.P.O. No. 3336 of 2022, W.P.O. No. 354 of 2023, W.P.O. No. 724 of 2023, WPO No. 849 OF 2023.

For the Petitioners :-

Ms. Anupa Banerjee, **Advocate**

For the Respondents :-

Mr. Smarajit Roy Chowdhury, Mr. Aryak Dutt, Mrs. Smita Das De, Mr. Tilak Mitra, **Advocates**

Dated : 19th 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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