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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [INCOME TAX]
ORIGINAL SIDE

ITAT/83/2025
IA NO: GA/2/2025

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-1, KOLKATA
VS
M/s. SQUARE FOUR HOUSING & INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED

BEFORE :

THE HON'BLE JUSTICE SOUMEN SEN, CHIEF JUSTICE (ACTING)
-A N D-
HON'BLE JUSTICE APURBA SINHA RAY
DATE : 17th September, 2025

Mr. Prithu Dudhoria, Adv.
…for appellant
Mr. Sanjay Bhowmick, Adv.
…for respondent

The Court : In view of the fact that the question involved in this appeal is squarely covered by the judgment of the Hon'ble Supreme Court in PCIT vs. Maruti Suzuki India Limited, reported in 416 ITR 613 (SC), in which it has been held that the assessment order in the name of non-existent entity has to be quashed and set aside as this is a substantive illegality and not procedural lapses of the nature as referred in Section 292B of the Income Tax Act. The appeal is not admitted as in the instant case admittedly after amalgamation, proceedings was initiated against the non-existent entity.

The appeal thus fails and is dismissed.

The stay application, IA NO: GA/2/2025, is also dismissed.

(SOUMEN SEN, C.J. (ACTING))

(APURBA SINHA RAY, J.)

SN.
AR[CR]