OD-5

WPO/858/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

ASHIKA COMMERCIAL PRIVATE LIMITED
VS
THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 3/3
KOLKATA AND ORS.

BEFORE:
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 9th January, 2025

Appearance :
Mr. Abhratosh Majumdar, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
For petitioner.
Mrs. Smita Das De, Adv.
For respondents.

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148 A (d) of the Income Tax Act, 1961, and notice issued under Section 148 of the Income Tax Act, 1961 both dated 30th July, 2024, relating to the assessment year 2018-19, *inter alia,* on the ground that the impugned proceedings including the impugned order is not sustainable in law in view of the order of the National Company Law Tribunal through the

Corporate Insolvency Resolution Process (CIRP) in the case of the petitioner itself, dated 12th August, 2020, by which the aforesaid Tribunal has held that any re-assessment, revision or other proceedings under the provisions of applicable laws relating to taxes would be deemed to be barred and admittedly such order of the Tribunal was passed before passing of the impugned order and notice under Section 148 of the Income Tax Act.

In view of the aforesaid factual and legal position, the impugned proceedings including the aforesaid impugned order dated 30th July, 2024 and subsequent proceedings is not sustainable in law and is liable to be quashed.

Accordingly, this writ petition being WPO 858 of 2024 is disposed of.

(RAJARSHI BHARADWAJ, J.)