

16.08.2022.
p.b.
Sl. No.10.

W.P.A. 17644 of 2022

Shakuntala Sales Incorporation

Vs.

Assistant Commissioner of Income Tax,
Circle – 43/ Circle – 44, Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Binayak Gupta.

.....for the petitioner.

Mr. Om Narayan Rai.

.....for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 29th March, 2022 under Section 147 of the Income Tax Act, 1961, relating to the assessment year 2017-18. The main ground of challenge by the petitioner against the impugned assessment order dated 29th March, 2022 is that the same has been passed in total violation of principle of natural justice since before passing the aforesaid impugned assessment order all the formal notices were issued under the old surrendered PAN being ABGFS 1657 Q and the surrendering of such old PAN and the current PAN ABIFS 5263 L was communicated to the office of the respondent assessing officer long back on 28th July, 2015. On perusal of the relevant record annexed to the writ petition, I find that the return relating to the relevant assessment year 2017-18 was filed by the petitioner under the aforesaid new PAN

which was allotted to the petitioner and in spite of that, the assessing officer concerned has passed the impugned assessment order under the old PAN as appears at page 65 of the writ petition. On a similar grievance relating to the assessment year 2015-16, the assessment against the petitioner was dropped by the order dated 29th July, 2022.

Considering the submission of the parties, and facts and circumstances as appears from record the impugned order dated 29th March, 2022 being Annexure P-10 to the writ petition is quashed. However, quashing of the impugned assessment order will not prevent the respondent assessing officer to initiate any fresh proceeding and pass an order under Section 147 of the Act in accordance with law.

With this observation and direction, this writ petition being WPA No.17644 of 2022 stands disposed of.

(Md. Nizamuddin, J.)