

ORDER SHEET  
WPO/1412/2023  
IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

TRIBENI BARTERS PRIVATE LIMITED AND ANR  
VS  
INCOME TAX OFFICER WARD 8(1) KOLKATA AND ANR

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 2<sup>nd</sup> August, 2023.

Appearance:  
Mr. Abhratosh Majumder, Sr.Adv.  
Mrs. Akshara Shukla, Adv.  
...For the Petitioner  
Mrs. Smita Das De, Adv.  
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 31<sup>st</sup> May, 2023, under Section 147 read with Section 144B of the Income Tax Act, 1961, relating to assessment year 2013-14 on several grounds including the ground that the PAN number referred in the show cause notice dated 2<sup>nd</sup> May, 2023 and in the impugned assessment order is not petitioner's PAN number and further that petitioner could not get any opportunity and scope to respond to any notice under Section 148A(b) of the Act if at all it was issued. The question arises in this case relates to issue of show cause notice issued in the name of the petitioner, Tribeni Barters Pvt. Ltd. and impugned order under Section 147 of the Act passed against the petitioner again quoting the same PAN number which is not of the petitioner.

Ms. Das De, learned advocate appearing for the respondent submits that initially proceeding was initiated in the name of one Kapish Sales Pvt. Ltd. which has been merged into the petitioner company by amalgamation and it has already been approved by NCLT. Mr. Majumder, learned senior advocate further takes the point that even if the petitioner according to the department has merged into the shoe of the aforesaid Kapish PAN number of which has been referred in the impugned notice and assessment order, the said Kapish having the said PAN number has never merged into the petitioner company.

Ms. Das De appearing for the respondent shall produce the relevant record particularly notice under Section 148A(b) of the Act and order under Section 148A(d) of the Act and all correspondences during the impugned proceeding.

List this matter on 10<sup>th</sup> August, 2023 to enable Ms. Das De to produce the relevant records.

(MD. NIZAMUDDIN, J.)

TR/

