

ORDER SHEET  
WPO/2142/2022  
IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

SUDERA REALTY PVT LTD  
VS  
UNION OF INDIA AND ORS.

BEFORE:  
The Hon'ble JUSTICE MD. NIZAMUDDIN  
Date : 18<sup>TH</sup> MAY, 2022.

Appearance:  
Mr. J. P. Khaitan, Sr. Adv.  
Mr. P. Bag, Adv.  
Mr. U. S. Menon, Adv.  
Mr. A. Chakraborty, Adv.  
...for the petitioner  
  
Mr. Om Narayan Rai, Adv.  
...for the respondent

The Court : Heard learned advocates appearing for the parties.  
Supplementary affidavit filed by the petitioner be kept with the record.

In this matter, petitioner has challenged the impugned assessment order dated 31<sup>st</sup> March, 2022, under Section 147 of the Income Tax Act, 1961 relating to assessment year 2014-2015 on several grounds and one of the grounds is that the whole assessment proceeding including issuance of notice and final assessment order has been made in a PAN number which is inoperative from 9<sup>th</sup> November, 2006 as appears at page 74 which is a document issued by the respondents' assessing authority.

Considering the facts and circumstances of the case, I am of the view that apart from facts, questions of law are also involved in this writ petition and, accordingly, this writ petition is admitted.

Let respondents file affidavits-in-opposition by 20<sup>th</sup> June, 2022; reply, if any, thereto be filed by 27<sup>th</sup> June, 2022.

List this matter for final hearing on 30<sup>th</sup> June, 2022.

The petitioner shall be entitled to file any application during pendency of the writ petition, if occasion so arises.

(MD. NIZAMUDDIN, J.)