

OD-3

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/918/2025

MASKARA PROPERTIES PRIVATE LIMITED
VS
INCOME TAX OFFICER, WARD 12(1), KOLKATA AND OTHERS

BEFORE:
The Hon'ble JUSTICE OM NARAYAN RAI
Date : January 20, 2026.

Appearance :
Mr. Rites Goel, Adv.
..for the petitioner

Mr. Prabir Kumar Bhowmik, Adv.
Mr. Sujit Mitra, Adv.
..for the respondent nos.1, 2, 3 & 5

The Court: This writ petition assails an order dated June 2, 2025, passed under Section 148A(3) of the Income Tax Act, 1961 and a notice dated June 5, 2025, issued under Section 148 of the said Act of 1961.

Mr. Goel, learned advocate appearing for the petitioner, submits that the impugned order as well as the notice are wholly unsustainable inasmuch as the same have been issued in the name of a non-existent entity. It is submitted that the noticee, i.e., Kashinath & Co. Private Limited stood amalgamated with the petitioner company by an order dated November 2, 2023, with effect from January 1, 2023.

Mr. Bhowmik, learned advocate appearing for the respondent Income Tax Authorities submits that the file of the petitioner company is at Ranchi.

However since notice under Section 148 of the said Act of 1961 has been issued by the Assessing Officer at Kolkata, Mr. Bhowmik shall take instruction as to when was the notice posted on July 3, 2023 to the address of the Income Tax Officer, Ward-12(1), Aayakar Bhawan, Kolkata was received by the said Officer. The said notice is annexed at page 18 of the writ petition.

Mr. Bhowmik shall inform the Court about the same on the returnable date.

List this matter on February 9, 2026.

(OM NARAYAN RAI, J.)

kc.