

01.10.2026
Item No.11
Court No.654
(Bench
ID:266460)
CHC
(disposed of)

In The High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 10051 of 2026

Aarti Highrise Private Limited
Vs.
The Joint Commissioner of Income Tax, (In-Situ)
Central Circle-1(4), Kolkata & Ors.

Mr. Avra Mazumder, Advocate
Ms. Alisha Das, Advocate
Ms. Elina Dey, Advocate
Ms. Rupomita Ghosh, Advocate
Ms. Saakshi Shaw, Advocate
...for the petitioner

Mr. Madhu Jana, Advocate
...for the Income Tax Dept.

1. Affidavit-in-reply filed by the petitioner be kept with the record.
2. The petitioner is aggrieved by a notice under Section 148A(b) of the Income Tax Act, 1961 dated November 6, 2025. The said notice pertains to the period 2016-17.
3. Learned advocate for the petitioner has relied on ***Union of India & Ors. v. Rajeev Bansal*** reported in ***[2024] 469 ITR 46 (SC)***. He has also further relied on paragraphs-19, 46 and 49 of the said judgment to show that for the year 2016-17. The last date mentioned in the said judgment for issuance of notice is on March 31, 2023.

4. Learned advocate for the petitioner states that after the notice dated November 6, 2025, the respondents have also issue an order under Section 148A(d) of the Income Tax Act, 1961 followed by notice under Section 148A of the Income Tax Act, 1961 dated January 29, 2026.
5. In view of the judgment of ***Rajeev Bansal (supra)***, I am of the view that all notices issued under Section 148A(b), order dated January 29, 2026 passed under Section 148A(d) and notice under Section 148 dated January 29, 2026 ought to be quashed.
6. In the present case, for the year 2016-17 the notice has been issued on November 6, 2025. Therefore, the same is barred by the laws of limitation as envisages in ***Rajeev Bansal (supra)***.
7. Learned advocate for the respondents has appeared and fairly submitted that the case is covered under ***Rajeev Bansal (supra)*** and therefore, he has no further submission to make.
8. **WPA 10051 of 2026** is **disposed of** by setting aside the notice dated November 6, 2025 being time barred.

(Aryak Dutt, J.)