

01.10.2026
Item No.4
Court No.654
(Bench
ID:266460)
CHC
(disposed of)

In The High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 6001 of 2026

M/s. Harroze Enterprise Pvt. Ltd
Vs.
Assistant Commissioner of Income Tax, Central Circle
4(3), Kolkata & Ors.

Mr. Abhratosh Mazumdar, Senior Advocate
Mr. Sanjay Bhaumik, Advocate
Mr. Saumya Kejriwal, Advocate
Ms. Ananya Rath, Advocate
Mr. Navin Mittal, Advocate
Mr. Debarghya Banerjee, Advocate
...for the petitioner

Mr. Shiv Shankar Banerjee, Advocate
Ms. Sukanya Dutta, Advocate
...for the respondents
I.T. Department

1. The petitioner has challenged an order under Section 148 of the Income Tax Act, 1961 dated August 31, 2024 on the ground that the said notice is barred by the laws of limitation since it pertains to the year 2015-16.
2. Learned advocate for the petitioner has cited a case of **Union of India v. Rajeev Bansal** reported in **[2024] 167 taxmann. Com 70 (SC)**. He has cited paragraph-19 of the said judgment wherein it has been specifically stated that for 2015-16 the TOLA is not

applicable and the last date for issuance of notice under Section 148 should be March 31, 2021.

3. In the present case, the date of the notice is August 31, 2024. He submits that after filing of the writ petition an assessment order has been passed by the authorities on March 30, 2026 which is also time barred.
4. Learned advocate for the respondents is also present. She submits that it appears from the judgment of ***Rajeev Bansal (supra)*** the case of the petitioner is covering by the said judgment.
5. Respondents are represented.
6. In such circumstances, the notice under Section 148 issued on August 31, 2024 and the subsequent assessment order passed on March 30, 2026 are set aside as being time barred.
7. With these directions **WPA 6001 of 2026** is **disposed of** without any order as to costs.

(Aryak Dutt, J.)