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ORDER SHEET

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/1697/2023

UNIVERSAL TRADE VENTURE PVT LTD.
VS
UNION OF INDIA AND ORS

BEFORE:

The Hon'ble JUSTICE KAUSIK CHANDA

Date : September 11, 2026.

Appearance:

Mr. Avra Mazumder, Adv.

Ms. Alisha Das, Adv.

Ms. Rupomita Ghosh, Adv.

Ms. Maitreyee Naskar, Adv.

..for the petitioner

Mr. Amit Sharma, Adv.

..for the respondents

The Court: In this writ petition, the petitioner has challenged the impugned demand notice dated November 9, 2022 relating to Assessment Year 2012-13 on the ground that the demand notice has been issued without passing an assessment order under Section 143(3) read with Section 254 of the Income Tax Act, 1961.

During the pendency of the writ petition, however, the writ petitioner has been communicated with the assessment order dated September 29, 2021. The petitioner submits that the same has been communicated on May 19, 2026.

In that view of the matter, there is no justification to keep this writ petition pending.

The petitioner, if desirous to challenge the assessment order dated September 29, 2021, shall be at liberty to do the same in accordance with law.

With the aforesaid observation, the writ petition stands disposed of.

Interim order granted on November 22, 2023 stands vacated.

(KAUSIK CHANDA, J.)

bp.