

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No. 21337 of 2015

Decided on : 23.12.2015

The Commissioner of Income Tax (Central), Gurgaon

. . . Petitioner

Versus

M/s Omax Autos Ltd. and another

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

PRESENT: Mr. Rajesh Sethi, Senior Panel Counsel with
Mr. Arun Biriwal, Advocate and
Ms. Pridhi Jaswinder Sandhu, Advocate
for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the petitioner states that the challenge in this writ petition is to the impugned order dated 31.07.2012 (Annexure P-1) passed under Section 245D(2C) of the Income Tax Act, 1961 (for brevity 'the Act') by the Income Tax Settlement Commission-respondent No.2. It was stated that after the filing of the present writ petition, the Income Tax Settlement Commission has passed the final order under Section 245D(4) of the Act.

2. In view thereof, it was thus prayed that in such circumstances, the present writ petition has been rendered infructuous and may be disposed of as such, however, liberty be granted to the petitioner to challenge the final order passed under Section 245D(4) of the Act.

3. Ordered accordingly.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAMENDRA JAIN)
JUDGE**

December 23, 2015

J.Ram