THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY
Writ Petition No.7967 of 2016

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ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

The relief sought for in this writ petition is as under:

> "For the reasons stated in the accompanying affidavit, it is hereby prayed that this Hon'ble Court may be pleased to issue a Writ, Order, or Direction more particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in issuing the impugned notice in his F.No.Ward-2/VSBC/ For A.Y:2013-14, dated 29.02.2016 directing to submit the explanation/response on or before 14.03.2016 even though the records pertaining to the business conducted in the name of the petitioner at Shop No.28, B@ SVC Bazar, Kurnool were seized and were in the custody of the department and even after request made through an application dated 22.12.2012 for furnishing a certified copies of the records taken possession and proposing to pass an order as being illegal, arbitrary and is in violation of principles of natural justice and is against to all cannons of justice and law and consequently direct the respondent No.2 to desist from taking any steps in furtherance to the aforesaid notice till the furnishing of the documents as requested by the petitioner as long back as on 22.12.2012 which were impounded by the Department, and to pass such other order or orders as are deemed fit and proper in the circumstances of the case and in the interest of justice."

While the relief sought for in this writ petition is ambiguous and unclear, the grievance put forth on behalf of the petitioner by Sri J.U.M.V.Prasad, learned counsel for the petitioner, is that copies of the documents were not furnished to the petitioner. Consequently, on 14.03.2016, we adjourned the matter and asked Sri B.Narasimha Sarma, learned Senior Standing Counsel for Income Tax, to ascertain whether or not the documents were furnished. Today, the learned Senior Standing Counsel states that whatever documents the petitioner had sought for were furnished to him by letter dated 17.03.2016; and, thereafter, a questionnaire was issued to him on the same day.

Sri J.U.M.V.Prasad, learned counsel for the petitioner, would submit that, as petitioner had furnished a reply to the questionnaire on 18.03.2016, the 2nd respondent may be directed to consider the objections raised therein while passing an assessment order under Section 143(3) of the Income Tax Act, 1961 (for short "the Act").

While we have no reason to doubt that any answers put forth by the petitioner, in reply to the questionnaire, will be considered by the assessing authority, while passing an order of assessment under Section 143(3) of the Act, the relief now prayed across the bar, is based on events subsequent to the date on which the writ petition was filed. Suffice it to make it clear that this order shall not preclude the petitioner herein from questioning the assessment order, passed under Section 143(3) of the Act, in accordance with law, including on events which arose subsequent to the filing of the writ petition. As the relief sought for by the petitioner, of documents being furnished to them, has already been granted, the cause in the writ petition does not survive necessitating any further adjudication by this Court.

The writ petition has become infructuous and is, accordingly, dismissed. The miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date:22.03.2016
JSU

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

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