

HIGH COURT OF CHHATTISGARH AT BILASPURWPT No. 354 of 2017

Seleno Steels Ltd., G.S.Mandir Road, Nayaganj, P.S.Raigarh, District Raigarh (C.G.).

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Income Tax Officer, Ward-1, Aaykar Bhawan, Chakradhar Nagar, Raigarh (C.G.).

---Respondents

WPT No. 368 of 2017

Trimurthi Finvest Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-1(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 365 of 2017

Purvi Finvest Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.

2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-1(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 375 of 2017

Purvi Finvest Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-1(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 366 of 2017

East West Finvest India Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-2, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-2(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 367 of 2017

East West Finvest India Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-2, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-2(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 374 of 2017

Purvi Finvest Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-1(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 364 of 2017

Scan Ispats Limited, Present Address 22 KM Stone, Vill Punjipathra, Gharghora Road, Raigarh (CG) Pin 496001 (Previously at : Flat No.202, C-Block, 2nd Floor, Luis Road, Bhubaneshwar 752007).

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-1(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 363 of 2017

Trimurthi Finvest Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-1(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 373 of 2017

East West Finvest India Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-2, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-2(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 369 of 2017

Trimurthi Finvest Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.

3. Deputy Commissioner of Income Tax, Circle-1(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 370 of 2017

Purvi Finvest Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-1(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 371 of 2017

East West Finvest India Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
2. Joint Commissioner of Income Tax, Range-2, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-2(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

WPT No. 372 of 2017

Trimurthi Finvest Ltd., Kamla Hari Vila, Beside Apollo Pharmacy, Vidya Nagar Main Road, PS Tarbahar, Bilaspur (C.G.) Pin 495001.

---Petitioner

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1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.

2. Joint Commissioner of Income Tax, Range-1, Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) PIN 495001.
3. Deputy Commissioner of Income Tax, Circle-1(1), Income Tax Office, Mahima Complex, Vyapar Vihar, P.S.Tarbahar, Bilaspur (C.G.) pin 495001.

---Respondents

For respective petitioner	:	Shri S.Rajeshwara Rao, Advocate.
For resp.No.3/Income Tax	:	Ms.Naushina Afrin Ali, Advocate.

Hon'ble Shri Justice P. Sam Koshy

Order on Board

05/02/2018

1. The learned counsel for the Income Tax Department submits that, pending the petition before this Court, the assessing authority has already passed the final assessment order against each of the petitioners.
2. The said fact is not disputed by the learned counsel for the petitioner.
3. At this stage, the counsel for the petitioner submits that, since, the final assessment orders have already been passed, he be permitted to withdraw the present Writ Petition with liberty to challenge the subsequent development.
4. In view of the submission made by the counsel for the petitioner, the present Writ Petition stands dismissed as having become infructuous with the aforesaid liberty.

Sd/-
(P. Sam Koshy)
JUDGE

Sumit