IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8250 OF 2018

Kapindra Multi-Trade Private Limited. ... Petitioner

Vs

1 The Union of India through the Under Secretary & Anr. ... Respondents

Mr. Arati Debnath with Neha Anchlia and Mr. Sushil Kumar for the Petitioner.

Mr. Sham V. Walve for the Respondent.

CORAM : S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.

WEDNESDAY, 19TH SEPTEMBER, 2018

P.C. :

1 At the hearing of this Writ Petition today, Mr. Sham Walve appearing for the respondent, on instructions from the Assessing Officer, says that the Assessing Officer has withdrawn the attachment on the petitioner's Bank Account. A copy of the communication to that effect is tendered. That is taken on record and marked "X" for identification.

2 On further instructions, Mr. Sham Walve also says that during the pendency of this appeal before the First Appellate Authority, no coercive steps so as to recover the amount of tax would be taken. Once this statement is made, on instructions, and accepted as an undertaking to this Court, then, no apprehension of the petitioner survives for determination.

3 Let the appeal of the petitioner be decided by the First Appellate Authority on its own merits and in accordance with law. In the light of this statement of Mr. Walve which is accepted as an undertaking, any order passed by the Assessing Officer under section 220(6) of the Income Tax Act, 1961, would not survive. That also stands quashed and set aside.

4 The Writ Petition, accordingly, stands disposed of.

B.P. COLABAWALLA, J. ***S.C. DHARMADHIKARI, J.***