**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

**WRIT PETITION NO. 727 OF 2018**

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| **HDFC Bank Ltd.** | } | **Petitioner** |
| **versus** | | |
| **Income Tax Officer** | } | |
| **(International Taxatin)-2(1)** | } | |
| **and Ors.** | } | **Respondents** |

Mr. J. D. Mistri-Senior Advocate with Mr.Madhur Agrawal and Mr. Atul K. Jasani for the petitioner.

Mr.P. A. Narayanan for respondent no. 1.

Ms. Daksha M. Shah for respondent no. 3.

Mr. P. C. Chhotaray for respondent no. 5.

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

**DATE :- OCTOBER 10, 2018**

**P.C.** :-

1. After the earlier orders were passed and our attention was invited to the pendency of a proceeding styled as an appeal before the Income Tax Appellate Tribunal, 'C' Bench, Chennai being instituted by respondent no. 3-Rohit Kumar Nemichand Piparia, time was sought by Mr. Narayanan to take instructions.

2. On instructions, he states that this Rohit Kumar Nemichand Piparia had instituted Income Tax Appeal No. 255 of 2018

concerning assessment year 2008-09 before this appellate tribunal at Chennai. That appeal was directed against an order of the first appellate authority, namely, the Commissioner of Income Tax (Appeals)-16, Chennai dated 23rd March, 2017. Now, an order has been passed on 28th August, 2018 in this appeal by the Income Tax Appellate Tribunal, Chennai. This appeal has been allowed and both orders impugned therein have been set aside. The matter is remitted back to the file of the assessing officer. A copy of this order is taken on record and marked as 'X' for identification.

3. Mr. Narayanan, on further instructions, states that in the light of this order, all proceedings, which are consequential, including recovery measures, do not survive. The garnishee notices, a reference to which is made during the course of the arguments by the parties and which also are part of our orders passed on the petition on the earlier occasions, do not survive, according to the Revenue. Similarly, all proceedings, including any prosecution launched also do not survive. Thus, since all consequential measures would not survive any longer, this writ petition need not be kept pending. It is disposed of in the light of the above. There would be no order as to costs.

Jayant Vishwanath Salunke
Digitally signed by Jayant Vishwanath Salunke
Date: 2018.10.11 18:08:41 +0530

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