THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION NO.4107 of 2018

ORDER: (per SK,J)

This writ petition calls in question the order dated 01.02.2018 passed by the Deputy Commissioner of Income Tax, Circle-17(2), Hyderabad, under Section 179(1) of the Income-tax Act, 1961 (for short, 'the Act of 1961').

Sri B.Narasimha Sarma, learned senior standing counsel for the Revenue, would now inform this Court that after the passing of the aforestated impugned order, the authority was apprised of the fact that the company, M/s. Vantel Technologies Limited, Hyderabad, of which the writ petitioner is a Director, was not a private limited company during the relevant period of time and therefore, the provisions of Section 179 of the Act of 1961 would not be applicable to it.

In that view of the matter, the authority communicated e-mail dated 02.01.2018 to Sri B.Narasimha Sarma, learned senior standing counsel, stating that the impugned order may be treated as null and void.

In the light of this changed stance on the part of the authorities themselves, the order impugned in this writ petition no longer survives as it has been treated as null and void.

The writ petition therefore does not warrant consideration on merits and is accordingly closed. Pending miscellaneous petitions, if any, shall also stand closed. No order as to costs.

____
SANJAY KUMAR,J

____
P.KESHAVA RAO,J

Date:08.02.2018
GJ