

**232 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-376-2019
Decided on : 13.03.2019

Bajwa Developers Ltd.

..... Petitioner

Versus

Assistant Commissioner of Income Tax

..... Respondent

**CORAM : HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present : Ms. Radhika Suri, Sr. Advocate with
Mr. M.S.Kanda, Advocate
for the petitioner.

Ms. Urvashi Dhugga, Sr. Standing Counsel
for the respondent.

Ajay Kumar Mittal, J.

Prayer in the present writ petition filed under Articles 226/227 of the Constitution of India inter alia is for issuance of writ in the nature of Certiorari for quashing the Notice dated 17.12.2018 (Annexure P-5) and order dated 21.12.2018 (Annexure P-7).

2. On 05.03.2019, learned counsel for the respondent had made the following statement:

“That search proceedings under Section 132 of the Income Tax Act, 1961 had taken place in the premises of the assessee on 13.02.2019 by the Investigation Wing and accordingly, in terms of 2nd proviso to Section 153A(1) of the Act, the proceedings under Section 142(2A) stands abated.”

3. In view of the above, learned counsel for the petitioner does not dispute that the present petition has become infructuous and prayed that it be disposed of as such.

4. Ordered accordingly.

(AJAY KUMAR MITTAL)
JUDGE

13.03.2019
sonia

(MANJARI NEHRU KAUL)
JUDGE

Whether speaking/reasoned:	Yes/No
Whether reportable :	Yes/No