

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10805 of 1994

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M/S ASHOK COLD STORAGE LTD. Through its Managing Director, Sri Shyam Sunder Pd., S/o late Bhagwat Pd., resident of Sahokhar, P.S. Sohsarai, District, Biharsharif, Nalanda

... .. Petitioner/s

Versus

- 1) THE UNION OF INDIA through its Secretary, Ministry of Finance, Govt. Of India, New Delhi
- 2) The Settlement Commission (IT & WT) Additional Bench, 16B, Rowland Road, 5th floor, Calcutta-20 (constituted by Central Govt. U/s 25B of the I.T. Act, 61)
- 3) The Commissioner of Income Tax, Bihar, Patna

... .. Respondent/s

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Appearance :

For the Petitioner/s : None

For the Respondent/s : Mrs. Archana Shahi, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE S. KUMAR)

(The proceedings of the Court are being conducted through Video Conferencing and the Advocates joined the proceedings through Video Conferencing from their residence.)

11 18-08-2020

Petitioner has prayed for following relief:-

“This writ petition is filed for quashing the order dated 14.5.91 and dated 15.9.94 u/s 245D(1) of the I.T. Act, 1961 (Annexure-2 & 4) passed by the Settlement Commission (IT & WT), Additional Bench, Calcutta and for issue of mandamus directing the Settlement Commission to proceed further beyond the stage of Sec. 245(D)(1) and to treat the application as having been admitted for settlement and pass appropriate order on merit as per Sect. 245 D(4) of the I.T. Act, 1961.

No one appears on behalf of petitioner. However,

Standing Counsel for Income Tax Mrs. Archana Shahi is present

and she states that with passage of time, the present writ petition



has become infructuous.

The writ petition is dismissed as having become infructuous. However, if any grievance of the petitioner still survives, liberty reserve to him to take recourse to such remedies as are otherwise available in accordance with law.

(Sanjay Karol, CJ)

(S. Kumar, J)

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