IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7564 of 2013

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Sri Anuj Kumar S/O Late Raghunath Prasad Rohatgi, Resident of 503, Dukhan Ram Plaza, Block B, Exhibition Road, P.O. G.P.O. and P.S. Gandhi Maidan, Distt. - Patna

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Department of Revenue, Ministry of Finance, Government of India, Central Secretariat, North Block, New Delhi-110001.
2. The Income Tax Settlement Commission Income Tax and Wealth Tax , Through The Secretary, Income Tax Commission, Additional Bench, 10C, Middleton Row, 2nd Floor, Kolkata-700071
3. The Commissioner of Income Tax - Ii, 2nd Floor, Central Revenue Building, Bir Chand Patel Path, Patna-800001.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Krishna Mohan Mishra, Advocate
For the Respondent/s : Mrs Archana Sinha, Advocate.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

9 13-08-2020 Petitioner has prayed for the following relief(s):

"(a) For issuance of appropriate writ, order or direction setting aside the order dated 22.02.2013 passed u/s 245 D (2C) of the Income Tax Act, 61 [referred to as 'the Act' for the sake of brevity herein and hereinafter] by the Respondent No.2 to the extent it dismisses the settlement application filed by the petitioner u/s 245 C (1) of the Act for the Assessment Years 2008-09 and 2009-10 holding it as 'invalid and not maintainable'.

(b) Alternatively, issue an appropriate

> writ or interim order directing the Respondent No.2 to proceed with the petitioners settlement application for the years 2008-09 & 2009-10 holding it as 'valid and maintainable' and consider the applicability of section 245 HA of the Act at the time of final disposal of the settlement application [u/s 245D(4) of the Act] subject to/in consonance with the decision of the Hon'ble Supreme Court vide SLP (Civil) No.784 of 2013 in the case of Bansidhar Ganga Prasad Pvt. Ltd. vs. CIT & Anr. on the issue of "pendency of assessment proceedings" for the purposes of section 245A(b) of the Act."

Shri Krishna Mohan Mishra, learned counsel for the petitioner, seeks permission to withdraw the present petition for the reason that the present petition has become infructuous.

As such, the present petition stands dismissed as having become infructuous.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

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