NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 22 of 2020

1. Anita Kothari, W/o Rajesh Kumar, Aged about: 45 years, R/o 21 Mahavir Colony, Durg, District : Durg, Chhattisgarh

---- Petitioner

Versus

1. The Principal Commissioner of Income Tax, Raipur – 2, Central Revenue Building, Civil Lines, Raipur, District : Raipur, Chhattisgarh
2. The Income Tax Officer, Ward – 1(4), Bhilai

---Respondents

For Petitioner	:	Mr. Ashok Patil, Advocate
For Respondents	:	Mr. Amit Chaudhari along with Mr. Ajay Kumrani, Advocate

Hon'ble Shri Justice P. Sam Koshy
Order on Board

17.01.2020

1. The challenge in the present writ petition is to the notice issued under Section 148 of the Income Tax Act.

2. The writ petition was filed on 16.12.2019. Today, when the matter is taken up, the learned counsel for the Department submits that the Department has in the meanwhile passed the final assessment order itself and as such the issue involved in the case has become infructuous and the subsequent order passed on 18.12.2019 is itself an appealable order under Section 246A of the Income Tax Act.

3. The counsel for the Department produced the order dated 18.12.2019 to the Court, the said order is taken on record.

4. In view of the fact that an assessment order has since been passed on 18.12.2019, in the opinion of this Court the matter as such has become of only academic interest. Accordingly, the present writ petition stands disposed of leaving open the questions, which were raised by the petitioner in this petition to be agitated in an appropriate proceeding including appeal, which the petitioner may prefer challenging the assessment order.

5. With the aforesaid observations and liberty, the present writ petition stands disposed of.

Sd/-
(P. Sam Koshy)
Judge

Rahul