29-03-2022
Item No.23
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.1713 of 2019
Smt. Manika Manna
-vs-
Union of India & Ors.

Mr. Pramit Bag
Mr. Ashok Kumar Jena
Mr. Sk. Omar Sarif …for the petitioner

Mr. Prithu Dudhoria …for the respondents

Heard learned advocates appearing for the respective parties.

In this writ petition, petitioner has challenged the impugned assessment order under section 143(3)/147 of the Income Tax Act, 1961 dated December 13, 2018 relating to assessment year 2012-13.

Considering the submission of the parties and taking note of the averments in affidavit-in-opposition filed by the respondents making a specific statement that the impugned order dated December 13, 2018 has already been set aside by an order of the Commissioner of Income Tax (CIT), Kolkata under section 263 of the Income Tax Act, 1961 on March 31, 2021, this writ petition has become infructuous and no further order is needed to be passed.

In future, if the respondent concerned wants to initiate any fresh proceeding, he may do so if the law permits.

The respondents are directed to serve a copy of the order dated March 31, 2021 passed by the CIT under section 263 of the 1963 Act on the petitioner.

With these observations and directions, WPA No.1713 of 2019 stands disposed of.

[Md. Nizamuddin, J]