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WPA 8701 of 2022

M/s. Gopsai Avinandan Sangha
Vs
District Valuation Officer, Valuation Cell, Shanti Pally, Kolkata & Ors.

Mr. Indrnil Banerjee,
Mr. Bhaskar Sengupta
... For the Petitioner.
Ms. Smita Das De
... For the Respondents.

Report filed in Court be kept with the record.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned notices relating to valuation on the basis of reference under Section 142A(1) of the Income Tax Act made to the Valuation Officer, which is related to assessment years 2013-2014 and 2014-2015.

Ms. Das De, learned Advocate appearing for the respondents, Income Tax authorities submits on instructions that the valuation report submitted is not within the prescribed time of six months and it cannot be utilised for the relevant assessment years and as such the impuged notices could not be given effect since the same have become infructuous. Considering such submission and report of the respondents, no further order is needed to be passed in this writ petition. Accordingly, this writ petition being WPA 8701 of 2022 is disposed of.

(Md. Nizamuddin, J.)