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WPA 8975 of 2022

AMP Universal Realty Private Limited
Vs
District Valuation Officer & Ors.

Mr. J.P. Khaitan, Ld. Sr. Adv.,
Mr. Pranit Bag,
Mr. Amit Agarwalla,
Mr. Aniruddh Agarwalla,
Ms. Debashri Mukherjee
... For the Petitioner.
Mr. Prithu Dudhoria
... For the Respondents.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged several impugned notices relating to valuation of the asset in question including the notice under Section 55A of the Income Tax Act, 1961, dated 7th April, 2022.

Mr. Dudhoria, learned Advocate appearing for the respondents submits that the final order has already been passed on 27th of April, 2022 on the basis of the aforesaid notice dated 7th April, 2022 and it has been sent to the petitioner by Speed Post on 9th of May, 2022 though Mr. Khaitan, learned senior Advocate appearing for the petitioner on instructions submits that his client has not received such order. However, a copy of the same is handed over to Mr. Khaitan, in court, to avail appropriate remedy against the same in accordance with law. The said final order dated 27th of April, 2022 is not the subject matter of challenge before this writ court and no relief can be granted to the petitioner on the same. Accordingly, this writ petition is not entertained on the ground that the impugned notice under Section 55A of the Act has been culminated into final order, which is not the subject matter in this writ petition.

This court has not gone into the merits of this writ petition being WPA 8975 of 2022 and the same is dismissed.

(Md. Nizamuddin, J.)