20-04-2022
Item No.50
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.29932 of 2017
M/s. LMJ Shippings Pvt. Ltd.
-vs-
Union of India & Ors.

Mr. Nilanjan Palchaudhuri ...for the petitioner

Mr. Tilak Mitra ...for the respondents

Heard learned advocates appearing for the parties.

Petitioner in this writ petition has challenged the impugned notice under section 153A of the Income Tax Act, 1961 on the ground that no search was taken place at its office or its residence but only survey was conducted.

This court has been informed that final assessment order under section 153A of the Act has already been passed which has been brought to the notice of the court by way of a supplementary affidavit and that even an appeal has been preferred against the same which is pending.

Considering this fact that when the impugned notice has been culminated into the final assessment order and that the appeal has already been filed against the same which is pending, I am not inclined to pass any further order in this writ petition.

Accordingly, WPA No.29932 of 2017 is dismissed. However, petitioner will be at liberty to take all the points before the appellate authority which have been raised in this writ petition.

[Md. Nizamuddin, J]