**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CM No. 10645-CWP of 2022 in/and
CWP No. 770 of 2022

Date of decision : 25.07.2022

Lalita Bansal .... Petitioner

versus

Union of India and others ... Respondents

Coram: Hon'ble Mr. Justice Tejinder Singh Dhindsa
Hon'ble Mr. Justice Pankaj Jain

Present : Mr. Nikhil Goyal, Advocate and
Mr. Rana Gurtej Singh, Advocate, for the applicant-petitioner.

Mr. Vaibhav Gupta, Junior Standing Counsel
for the Income Tax Department

Tejinder Singh Dhindsa, J. (oral)

CM No. 10645-CWP/2022

Prayer in the instant application is for disposal of the main writ petition as infructuous.

Learned counsel for the applicant-petitioner submits in the main writ petition challenge was to a notice of re-assessment dated 31.03.2021 served upon the petitioner under Section 148 of the Income Tax Act on 01.04.2021.

The writ petition had been adjourned sine die to await the decision in case titled as *Union of India and others vs Ashish Agarwal* bearing Civil Appeal No. 3005 of 2022 pending before the Apex Court.

It has been averred in the instant application that Hon'ble the Supreme Court has decided the matter on 04.05.2022 and the Income Tax Department has been directed to issue fresh notices to the assessees concerned under Section 148A(b). Towards compliance of the directions issued by Hon'ble the Supreme Court, the petitioner has been issued a fresh notice dated 02.06.2022 under Section 148A(b). It is contended that by virtue of such subsequent development, the challenge to the validity of the previously issued notice dated 31.03.2021 does not survive.

Issue notice in the application.

Mr. Vaibhav Gupta, Junior Standing Counsel for the Income Tax Department, who is present in Court, accepts notice.

Copy of the application already stands supplied.

With the consent of the counsel for the parties, the main writ petition i.e. CWP No. 770 of 2022 is segregated from the bunch and is taken up for hearing today itself.

The application stands disposed of.

Main case

Counsel for the petitioner makes a statement at the bar that after filing of the writ petition, the Income Tax Department has issued fresh notice dated 02.06.2022 under Section 148A(b) and pursuant to such notice, the petitioner has participated in the proceedings.

Counsel for the petitioner accordingly submits that the writ petition has been rendered infructuous.

Disposed of accordingly.

(Tejinder Singh Dhindsa)
Judge

25.07.2022 (Pankaj Jain)
vs Judge

Whether speaking/reasoned Yes/No

Whether reportable Yes/No