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WPA 5110 of 2023

GSP Piling Constructions Private Limited & Anr.
Vs
Assistant Commissioner of Income Tax. Central Circle-4(3), Kolkata & Ors.

Mr. R.N. Dutt,
Ms. Sutapa Roy Choudhury,
Ms. Aratrika Roy
... For the Petitioners.
Mr. Vipul Kundalia,
Mr. Prithu Dudhoria
... For the Income Tax Authority.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 18th April, 2022, and subsequent proceedings and notices under Section 143(2) and 142(1) dated 21st January, 2023, relating to assessment year 2018-19. During the pendency of this writ petition final order under Section 147 of the Income Tax Act, 1961 has already been passed as has been informed by the petitioners in course of hearing of this writ petition, which is an appealable order before the CIT(Appeals). Now the petitioners want this court to allow the petitioners to withdraw this writ petition with liberty to file a fresh writ petition challenging the final assessment order under Section 147 of the Act, which was passed during the pendency of this writ petition which is an appealable order and taking into consideration the availability of alternative remedy, I am not inclined to grant such liberty to file fresh writ petition challenging the Appealable order under Section 147 of the Act.

However, since the petitioners do not want to press this writ petition, the impugned notice under Section 148A(b) and 148(d) of the Act this court is not going to adjudicate the same and, accordingly the writ petition being WPA 5110 of 2023 is dismissed as “not pressed”.

(Md. Nizamuddin, J.)