OD-11

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/501/1998
IA NO: GA/1/1999(Old No:GA/1150/1999)

I.T.C.LTD. & ANR.
VS
DY.COMMISSIONER OF INCOME TAX.RANGE-6.

BEFORE:
The Hon'ble JUSTICE RAVI KRISHAN KAPUR
Date : 31st March, 2023

Appearance:

Mr. J.P. Khaitan, Sr. Adv.
Ms. Nilanjana Banerjee Pal, Adv.
..for petitioners

Mr. Vipul Kundalia, Adv.
Mr. Amit Sharma, Adv.
..for respondent authorities

The Court :- This writ petition has been filed as far back as in 1998.

The writ petitioner assails the initiation of a Special Audit of the petitioner company. Affidavits have been completed. The matter is ready for hearing.

The respondent authorities are represented.

It is submitted on behalf of the respondent authorities that they have obtained instructions vide e.mail dated 30th March, 2023 that the Special Audit under Section 142(2A) of the Income Tax Act will not serve any purpose in view of subsequent facts which have transpired since the filing of this writ petition.

In view of submissions made on behalf the respondent authorities, no further order needs to be passed in writ petition WPO/501/1998.

The order dated 26th February, 1998 and all consequential communication for initiation of Special Audit of the petitioner company are set aside.

The communication dated 30th March, 2023 be kept with the records.

With the aforesaid directions, WPO/501/1998 stands disposed of.

All connected applications also stand disposed of.

(RAVI KRISHAN KAPUR, J.)

D.Ghosh