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ORDER SHEET
WPO/1146/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DHARA VINCOM PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 15th June, 2023.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Pradeep Kumar Jewrajka, Adv.
Ms. Pooja Jewrajka, Adv.
...For the Petitioner
Mr. Aryak Dutt, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 23rd July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2013-14 on the ground that the same was non-speaking order and on the ground of limitation and this writ petition was filed challenging the aforesaid impugned order on 15th May, 2023 that is almost after 10 months of the passing of the aforesaid impugned order. During the pendency of the writ petition final assessment order under Section 147 of the Act has already been passed on 15th May, 2023 which has been brought to the notice of this Court by way of filing supplementary affidavit and in view of subsequent development during the pendency of the writ petition that the final assessment order under Section 147 of the Act has already been passed which is an appealable order containing the detail reason and discussion and view of nature of business activities which petitioner carries according to the said assessment order is bogus transaction through jamakharachi/shell companies having no financial rationale and it also appears from the said assessment order that the petitioner has received a fund of Rs. 2,40,15,000/- through several bank accounts of jamakharachi/shell companies namely from Nityadhara Vincom Private Limited into its bank account and details of modus operandi adopted by the petitioner in involvement of such bogus transaction has been described in the subsequent assessment order which the petitioner has not further challenged either before this Court or has filed any appeal. It may be recorded that Mr. Bag, learned advocate appearing for the petitioner made a statement that petitioner does not want to challenge the subsequent assessment order under Section 147 of the Act in this writ petition.

In view of the discussion made above and facts and circumstances involved in this writ petition, this Court is not inclined to exercise its writ jurisdiction under Article 226 of the Constitution of India and accordingly this writ petition being WPO 1146 of 2023 is dismissed.

Findings and reasons given in dismissing this writ petition will not have any bearing on the appeal if petitioner files any appeal against the assessment order.

(MD. NIZAMUDDIN, J.)

TR/