

M/L 170
27.08.2024
sb
Ct 5

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 17012 of 2024

Eden Real Estate Private Limited & Anr.
Versus
The Assistant Commissioner of State Tax,
Bhabanipur Charge & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Piyush Khaitan
... For the petitioners.

Mr. Anirban Ray, Ld.GP
Mr. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State.

Mr. Kaushik Dey
Mr. Abhradip Maity
... For the respondent nos. 5 and 6

1. It is submitted on behalf of the petitioners that the show cause notice dated 13th June, 2024, for the tax period July, 2017 to March, 2018, which forms the subject matter of challenge in the writ petition has already been withdrawn on 24th July, 2024.
2. According to the petitioners, the present writ petition has become infructuous.
3. Mr. Kanodia appearing for the petitioner would, however, submit that after withdrawing the aforesaid show cause, the respondents once again have issued a fresh show cause notice for the

same period which has also been challenged by the petitioners by filing a separate writ petition being WPA 19145 of 2024.

4. Having heard the learned advocates appearing for the respective parties and having noted that the show cause notice, which forms the subject matter of challenge in the writ petition, dated 13th June, 2024 for the tax period July, 2017 to March, 2018 has already been withdrawn, I am of the view that nothing survives in the present writ petition and the same is accordingly dismissed.
5. In so far as the writ petition, being WPA 19145 of 2024 is concerned, let the same appear in the daily supplementary list on 29th August, 2024 under the heading “Motion” .

(Raja Basu Chowdhury, J.)