03.09.2024
Item No.
AD 4
Saswata

W.P.A. 21821 of 2024

Santosh Kumar Kejriwal Securities Private Limited
versus
Assistant Commissioner of Income Tax, Central Circle (2), Kolkata & Ors.

Mr. Soumya Kejriwal
Ms. Ananya Rath
Mr. Navin Mittal

…For the petitioner

Mr. Smita Das De

…For the respondents

1. Challenging a notice dated 19th August 2024 passed under Section 148A(b) of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") for the assessment year 2014-15, the present writ petition has been filed.

2. Today, Ms. Das De, learned advocate appearing for the respondents by placing before this Court the order passed under Section 148A(d) of the said Act dated 31st August 2024 in respect of the self same assessment year submits that considering the facts and circumstances of the case, it has not been considered as a fit case for issuance of a notice under Section 148 of the said Act.

3. Having regard to the same, nothing survives in the instant writ petition. By keeping the order dated 31st August 2024 passed under Section 148A(d) of the said Act for the assessment year 20214-15 on record, the writ petition being WPA 21820 of 2024 is **disposed of**.

4. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(*Raja Basu Chowdhury, J.*)