

28 25.06.2024
+ Ct. No. 01
29
AN
RP

MAT 1798 of 2023
With
IA No: CAN 1/2023; CAN 2/2023
Bhutoria Construction Pvt. Ltd.
Vs.
Income Tax Officer, Ward No.5(1), Kolkata & Ors.
with
MAT 1971 of 2023
with
IA No: CAN 1/2024
Income Tax Officer
Vs.
Modern Engineering & Projects Ltd. & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmick,
Mr. K. Roy,
Mr. Samrat Das,
Mr. S. N. Banerjee,
Ms. Alisha Das
Ms. Elina Dey

... for the appellant
(in MAT 1798 of 2023)
... for the respondent
(in MAT 1971 of 2023)

Mr. Soumen Bhattacharjee

... for the appellant
(in MAT 1971 of 2023)

Ms. Smita Das De

... for the respondent
(in MAT 1798 of 2023)

In Re: **MAT 1798 of 2023**

1. This intra-Court appeal filed by the writ petitioner is directed against the order dated 08.06.2023 in WPA 9476 of 2023. The writ petition was disposed of on 08.06.2023 issuing certain directions to the authority to pass the final order. The authority, accordingly, in exercise of powers under Section 148(A)(defendant) of the Act dated 05.09.2023 has passed an order holding that it is not a fit

case for issuance of notice under Section 148 of the Act for the Assessment Year 2017.

2. In the light of the above, the order and direction issued in the writ petition has been worked itself out and the appellant has succeeded before the Department and no further orders are required in this appeal.

8. Hence, with the above observations the appeal stands **disposed of**. Consequently, connected application, if any, also stands disposed of.

In Re: **MAT 1971 of 2023**

1. It is submitted that Mr. Soumen Bhattacharjee, learned counsel is appearing for the appellant Department and Mr. Avra Mazumder, learned counsel is appearing for the respondent authorities.

2. List the matter in the next week under the same heading for further consideration.

(T. S. Sivagnanam)
(Chief Justice)

(Hiranmay Bhattacharyya, J.)