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ITA/138/2018

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

M/s. S. HATI

-VERSUS-

INCOME TAX OFFICER, WARD-1(3), HOOGHLY & ANR.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 22nd May, 2024.

Appearance:
Mr. Ananda Sen, Adv.
... for the appellant.

Ms. Smita Das De, Adv.
Mr. Prithu Dudheria, Adv.
...for the respondent.

1. Heard Sri Ananda Sen, learned counsel for the appellant/assessee and Ms. Smita Das De, learned senior standing counsel assisted by Mr. Prithu Dudheria, learned junior standing counsel for the respondent/revenue.

2. This appeal was admitted by this Court by order dated 20.07.2018 on the following substantial question of law :

> *"Whether on the facts and in the circumstances of the case, the learned Tribunal was right in dismissing the appeal of the assessee on the ground that the assessee, not having challenged the order passed under Section 263 of the Income Tax Act, 1961 had forfeited its right to challenge the fresh assessment order passed on the basis of direction of the revisional authority ?"*

3. Learned counsel for the appellant, on instruction, submits that the matter has been settled by the appellant/assessee under Vivad-se-Vishwas Act, 2020 and, as such, the appeal has become infructuous. He also produces a copy of the Form-3 i.e., the certificate under sub-Section (1) of Section 5 of the Direct Tax Vivad Se Vishwas Act, 2020 read with Direct Tax Vivad Se Vishwas Rules, 2020, which is kept on record.

4. In view of the aforesaid, the appeal (ITA/138/2018) is disposed of.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.