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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/807/2024
USHA MARTIN TELE MATICS LIMITED
VS
DEPUTY COMMISIONER OF INCOME TAX CIRCLE 5/1 AND ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: September 23, 2024.

*Appearance :*
*Mr. Mrunal Parekh, Adv.(VC)*
*Mr. Sourjyo Mukherjee, Adv.*
*Mr. Vishwarup Acharyyo, Adv.*
*Mr. Akash Dutta, Adv.*
*…for petitioner*
*Mr. Om Narayan Rai, Adv.*
*Mr. Ayush Sharma, Adv.*
*…for respondent*

The Court: 1. The petitioner, inter alia, is aggrieved by the failure on the part of the respondent to dispose of its rectification application dated 23rd June, 2023 for the assessment year 2008-09.

2. Mr. Rai, learned Advocate appearing on behalf of the respondent on the other hand by placing before this Court, the rectification order passed under Section 154, 143(3) of the Income Tax Act, 1961 (hereafter referred to as the said Act) dated 3rd September, 2024 would submit that the petitioner's rectification application dated 23rd June, 2023 has already been disposed of, by the aforesaid order.

3. Let a copy of the aforesaid order be taken on record.

4. Having regard to the above, since the petitioner's grievance as regards non disposal of this rectification application has already been met, I am of the view that no fruitful purpose would be served by keeping this petition pending.

5. It shall be open to the petitioner to take appropriate recourse to the aforesaid order, if so advised.

6. With the above observation and direction, this writ petition stands disposed of.

(RAJA BASU CHOWDHURY, J.)

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