23.07.2025
Item No.
ML 33
Ct. 05
sayandeep

WPA 4262 of 2025

Wu Moi Li
versus
The Union of India & Ors.

Mr. Amit Sharma
Mr. Abhishek Kr. Agrahari
...For the respondents

1. The instant writ petition has been filed, *inter alia,* challenging the notice dated 18th April, 2023 issued under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") for the assessment year 2016-2017. Although the petitioner is not represented in Court today, Mr. Sharma, learned advocate appears on behalf of the department and would submit that though a notice under Section 148 of the said Act had been challenged, the assessment order has been passed by accepting the return filed by the petitioner. According to him, since the return filed by the petitioner has been accepted, there is no necessary to keep this petition pending.

2. Having heard Mr. Sharma, learned advocate representing the respondents and having considered the assessment order passed under Section 147 of the said Act read with Section 144B thereof dated 7^{th} March, 2025 which has been placed before this Court by Mr. Sharma and is taken on record, it would transpire that the assessment order has been passed by accepting the explanation provided by the petitioner including the return filed by him. Having regard thereto, I am of the view nothing survives in the writ petition.
3. Accordingly, the writ petition is disposed of by recording that the assessment proceeding has been concluded by passing the order dated 7^{th} March, 2025 by accepting the return filed by the petitioner.

(**Raja Basu Chowdhury, J.**)