M/L 34
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Ct.5.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 4289 of 2025

LDC Metal & Minerals Private Limited
Versus
The Income Tax Officer Ward 6(2) Kolkata & Ors.

Mr. Amit Sharma
Mr. Abhishek Kumar Agrahari
… For the respondents.

1. Although a notice under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") dated 7th April, 2023 forms the subject matter of challenge in respect of the Assessment Year 2019-20, however, at the time of call the writ petitioner is not represented.

2. Mr. Sharma, learned advocate appears on behalf of the department and has placed before this Court the Assessment Order issued under Section 147 read with Section 144B of the said Act dated 3rd February, 2025 for the Assessment Year 2019-20 and would submit that even prior to filing of the writ petition, the Assessment Order had been passed.

3. Since, the Assessment Order had been passed prior to filing of the writ petition and since the petitioner has an alternative remedy, I am of the view that nothing survives in the writ petition and the same is accordingly dismissed.

4. The aforesaid order shall not impinge upon the petitioner's rights to apply for statutory remedy against such order in accordance with law.

5. Let a copy of the Assessment Order, as placed before this Court by Mr. Sharma, be retained with the records.

(Raja Basu Chowdhury, J.)