04.08.2025
Item No. 09
ML
CT. 5
sayandeep

WPA 4497 of 2025

Nitin Chamaria
-Versus-
Union of India & Ors.

Ms. Janvi Luhariwala
Mr. Anirudhya Dutta
...For the petitioner

Mr. Amit Sharma
Mr. Abhishek Agrahani
.....for the respondents

1. The affidavit-of-service filed in Court today be taken on record.
2. Having heard the learned advocates appearing for the respective parties though the writ petition has been filed, inter alia, challenging the demand raised by the respondents in respect of the assessment year 2018-2019, however, Mr. Sharma, learned advocate appearing on behalf of the Income Tax Department by placing before this Court the communication dated 25th July, 2025, which is taken on record, would submit that in terms of the order passed in WPA 17221 of 2022 dated 10th August, 2022, the department had reviewed the matter. The above communication would show that the department had concluded that the demand raised under Section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") in the instant case was not called for. As such according to Mr. Sharma since the department is not interested to pursue the demand as communicated vide letter dated 28th February, 2020 and

1st October, 2024, I am of the view that nothing survives in the writ petition.

3. The writ petition is disposed of by recording that the department is not interested to pursue with the demand raised under Section 143(1) of the said Act, dated 16th October, 2019 for the assessment year 2018-2019.

(Raja Basu Chowdhury, J.)