

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/251/2025

SHRIVIN PHARMA PVT. LTD.
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE RAJA BASU CHOWDHURY

Date : 04TH August, 2025.

Appearance:
Mr. Anujit Mookherjee, Adv.
Mr. Prithish Chandra, Adv.
... for the petitioner.

Mr. Amit Sharma, Adv.
... for the respondents.

The Court :- 1. The writ petition has been filed, inter alia, for a direction upon the respondents to process revised income tax return filed by the petitioner for the assessment year 2018-19, as also for a declaration that the demand raised by respondents dated 21st February, 2024 be declared null and void.

2. Although, the petitioner had corresponded with the Assessing Officer and the Central Assessing Centre so as to afford the petitioner with the basis of the aforesaid demand, today, Mr. Mookherjee, learned Advocate representing the petitioner by placing before this Court the communication dated 11th July, 2025 issued by the Assessing Officer addressed to the petitioner would submit that the demand dated 21st February, 2024 for a sum of Rs.48,60,800/- was in fact raised by way of a mistake. According to the above communication, steps have been taken to rectify the mistake and a rectification proceeding under Section 154 of the Income Tax Act, 1961 (hereinafter referred to as the said Act) has already been initiated. The letter dated 11th July, 2025 along with the

assessment order dated 21st February, 2024 as placed before this Court are taken on record.

3. Having regard to the disclosure made in Court today and having heard Mr. Sharma, learned Advocate representing the respondents, I am of the view that nothing survives in the instant writ petition.

4. Accordingly, the writ petition stands disposed of by observing that the respondents shall take the proceedings under Section 154 of the Income Tax Act, 1961, (as noted above in the letter dated 11th July, 2025) to a logical conclusion as expeditiously as possible.

(RAJA BASU CHOWDHURY, J.)