

Sayali

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 180 OF 2025

Prashant Ramsing Bhalsing ...Petitioner

Versus

Income Tax Officer, International
Tax Ward-1(2), Mumbai and Others ...Respondents

**Ms Rutuja Pawar through VC with H. Laghave and Sneha
More, for Petitioner.**

Mr. Prathamesh P. Bhosale, for Respondent.

**CORAM: M.S. Sonak &
Jitendra Jain, JJ.**

DATED: 10 February 2025

PC:-

1. Heard learned Counsel for the parties.
2. This Petition concerns the assessment year 2018-2019.
3. After instituting this Petition, Respondents have dropped the proceedings which were impugned in this Petition.
4. In fact, Ms. Sangeetha Iyer, Income Tax Officer (IT) Ward- 1(2)(1), Mumbai has filed an affidavit on 8 February 2025 in this Petition. Paragraph 6 of the affidavit read as follows:-

“....6. I say that considering the reply received from HDFC Bank u/s. 133(6) and due verification of other relevant documents and facts of the case on record, the source for purchase of immovable property, fixed deposit and TDS details on payment has been duly verified. I say that, hence I have thereafter dropped the impugned reassessment proceedings for A.Y. 2018-19 on 17.01.2025. Hence, in view of the proceedings being dropped, the reassessment proceedings for A.Y. 2018-19 initiated vide notice

u/s. 148 of the Act dated 31.08.2024 is now closed. No proceeding is currently pending for A.Y. 2018-19 in the case of the Petitioner. Therefore, nothing survives in the above Writ Petition....”

5. Ms. Pawar has also placed on record communication dated 28 January 2025 received from the Respondents informing the Petitioner that proceedings initiated by the order under Section 148 (A)(d) and notice under Section 148 of the Income Tax Act, 1961, dated 31 August 2024 are dropped.

6. Considering the above, Ms Pawar, the learned Counsel for the Petitioner agrees with the learned Counsel for the Respondents that this Petition would be disposed of as nothing further survives in this Petition.

7. Accordingly, the Petition is disposed of.

(Jitendra Jain, J)

(M.S. Sonak, J)