24.03.2026
Ct. No. 237
Sl. No.15
skg

W.P.A. 29607 of 2025

Sanchita Kundu
Vs.
Income Tax Officer, Ward No. 33(2), Kolkata & Ors.

Mr. Urfan Ali Mondal,
....for the petitioner

Mr. Tarak Nath Jaiswal,
...for the Respondents

This writ petition was filed challenging the notice dated August 2, 2024 under Section 148A(d) of the Income Tax Act, 1961.

During pendency of the writ petition an assessment order was passed on February 11, 2026. Admittedly, in the writ petition there was no stay order.

I am of the view that the present writ petition has become infructuous.

Accordingly, WPA 29607 of 2025 stand disposed of.

The petitioner shall be at liberty to challenge the assessment order in accordance with law. It will be open for the petitioner to urge the point of limitation before the appellate authority.

(Kausik Chanda, J.)