

Ace Trexim Private Limited v. Assistant Commissioner of Income Tax, Central Circle-1, Raipur

WPT No. 64 of 2021

2025:CGHC:40251 | WPT No. 64 of 2021 | 2025-08-11

Writ Petition (Tax) No. 64 of 2021 dismissed as rendered infructuous upon passing of the final assessment order by the Assessing Authority.

Constitution of India: Article 226

High Court of Chhattisgarh | Single Judge Bench | Deepak Kumar Tiwari, J.

Assessment years: Not specified in order

Single-page infructuous disposal order; no adjudication on merits

None appeared for the petitioner and the petition was dismissed as infructuous on the statement of Revenue's counsel that a final assessment order had been passed.

01 FACTS OF THE CASE

When WPT No. 64 of 2021 filed by Ace Trexim Pvt. Ltd. against ACIT Central Circle-1, Raipur was called on 11.08.2025, none appeared for the petitioner, and counsel for the Revenue submitted that a final assessment order had already been passed.

Source: [Paragraphs 1-2; PDF p. 1](#)

02 DISCUSSION BY THE HON'BLE COURT

Recording the submission of Revenue's counsel that the final assessment order had been passed by the authority, the Single Judge held that the writ petition had become infructuous.

Source: [Paragraphs 2-3; PDF p. 1](#)

03 JUDICIAL DECISION

Dismissed WPT No. 64 of 2021 as rendered infructuous.

Source: [Paragraph 3; PDF p. 1](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue (dismissed as infructuous) - Writ petition dismissed as infructuous since final assessment order had already been passed.

Source: [Paragraph 3; PDF p. 1](#)

05 AKHB REVIEW POINT

AKHB analysis: where an interlocutory writ challenge to a show-cause/reassessment notice is not protected by an active stay and a final assessment order is passed in the interim, the writ is ordinarily closed as infructuous.

Source: [Paragraphs 2-3; PDF p. 1](#)

SOURCE & VERIFICATION

[High Court of Chhattisgarh official judgment PDF - AKHB Cloud Repository \(20250811_CGHC010130822021.pdf\)](#)

1-page official High Court of Chhattisgarh judgment PDF (20250811_CGHC010130822021.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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All 1 physical pages of 20250811_CGHC010130822021.pdf read and verified page-by-page. Original bytes (66,560 bytes) match SHA-256 abe4ba8058861ffaedd1e3a769111fee94056f41a24f075992499cfb3f82d711.

STATUTORY SCOPE

Procedural disposal under Article 226 of the Constitution. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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