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.

Infructuous disposal; no statutory provision expressly cited

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

Assessment years:

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

No one represented Ace Trexim when WPT 64 of 2021 was called on 11 August 2025. Revenue’s counsel submitted that the authority had passed a final assessment order and that the petition had consequently become infructuous.

Source: PDF p. 1, paras 1-2

02 DISCUSSION BY THE HON'BLE COURT

Having regard to that submission, the Court treated this petition as infructuous. The order does not identify the original challenged instrument, any interim stay or the grounds and contents of the final assessment.

Source: PDF p. 1, paras 2-3

03 JUDICIAL DECISION

WPT 64 of 2021 was dismissed as rendered infructuous. No additional substantive direction or express liberty appears in the operative paragraph.

Source: PDF p. 1, para 3

04 OUTCOME / IN WHOSE FAVOUR

Procedural closure of the writ petition. The final assessment was not examined or affirmed on its merits, and the source does not establish the outcome of any separate challenge to it.

Source: PDF p. 1, paras 2-3

05 EXPERT COMMENTS

An assessment event is not its judicial approval — The final assessment enters the record through Revenue's submission. The Court uses that event to dispose of the petition, without discussing the assessment's correctness. A database label stating simply that Revenue won would obscure the limited procedural result.

Do not derive a general mootness rule from this short order — The source does not say that the writ attacked a show-cause or reassessment notice, or that no stay protected it. Those premises appeared in the earlier commentary but are unsupported here. The disposition is specific to this petition and cannot establish that every notice challenge becomes infructuous once assessment follows.

Keep the missing litigation history explicit — Petitioner non-appearance is recorded, but the stated ground of dismissal is infructuousness, not non-prosecution. The original prayers and final assessment would be needed to understand what further remedy remained. This order itself gives no appeal deadline, stay, permission or assessment-year finding.

Source: Editorial analysis; source references in the structured comments

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).

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

This one-page order cites no statutory section and identifies no assessment year.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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