



CGHC010110622025



2026:CGHC:28108-DB

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR**TAXC No. 79 of 2025**

The Assistant Commissioner Of Wealth Tax (Central-2) Raipur (C.G.)

... Appellant

versusJagdamba Power And Alloys Limited 1st Floor, Hira Arcade, New Bus Stand,
Pandri, Raipur- 492001 (C.G.) Pan- Aabch2706e

... Respondent

For Appellant : Mr. Ajay Kumrani, Advocate

For Respondent : None

Division Bench**Hon'ble Shri Justice Parth Prateem Sahu &****Hon'ble Shri Justice Sachin Singh Rajput****Order On Board****08.07.2026****Parth Prateem Sahu, J**

1. Learned counsel for the appellant would submit that the appeal filed by the assessee was allowed by the ITAT by impugned order and matter was restored to the file of Assessing Officer with certain directions. According to his instructions fresh assessment has been done by Assessing Officer on 08.10.2025.

2. In view of the aforementioned facts of the case, as the Assessment Officer has passed further Assessment order pursuant to the order passed by Income Tax Appellate Tribunal vide order dated 08.10.2025, we are of the view that this appeal has rendered infructuous.
3. Accordingly, the present appeal is **dismissed** as rendered infructuous.

Certified copy as per rules.

Sd/-

(Parth Prateem Sahu)
Judge

Sd/-

(Sachin Singh Rajput)
Judge