OD-36

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/333/2026
NOMURA RESEARCH INSTITUTE FINANCIAL TECHNOLOGIES INDIA PVT. LTD. FORMERLY ANSHIN SOFTWARE PVT LTD
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE SMITA DAS DE
Date: 25th September, 2026.

Appearance:
Mr. Pratyush Jhunjhunwala, Adv.
Ms. Sakshi Singhi, Adv.
...for petitioner
Mr. Tarak Nath Jaiswal, Adv.
Mr. Amit Sharma, Adv.
Mr. A. K. Agrahari, Adv.
...for respondents

The Court:- The issue involved herein is with regard to non granting of consequential effect to the order passed by the Income Tax Appellate Tribunal.

The petitioner contended the despite the Tribunal Order, effect was not given by the Assessing Officer.

During pendency of the writ petition, the department gave effect to the appellate order dated 3.8.2026 passed under Section 254 read with Section 143(3) of the Income Tax Act, 1961 vide order dated 30.12.2024 and granted refund of Rs. 22, 72, 003/- to the petitioner. Intimation to that effect was given to the petitioner on 27th August, 2026 which reads as follows:

> *"This is to inform you that Order u/s 254 r.w.s 143(3) of the Income-tax Act, 1961 dated 03.08.2026 is having Document No. (DIN) ITBA/GEA/M/254/2026-27/1092623084(1)."*

Since the grievance of the petitioner stands redressed, the cause does not survive and the writ petition has become in fructuous.

In view of the above, the writ petition is dismissed as infructuous.

(SMITA DAS DE, J.)

JM