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IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN  
AT JAIPUR BENCH, JAIPUR

INCOME TAX APPEAL(ITA) No. 53 of 2000

**Appellant :**

Commissioner of Income Tax, Jaipur, Central Revenue Building, Near Statute Circle, B.D. Road, Jaipur

**Vs.**

**Respondent :**

M/s. Gopal Shri Scrips Pvt. Ltd., B-6, Shri Ganga Mandir, Station Road, Jaipur, Rajasthan

Date of Judgement : 9.8.2016

**HON'BLE MR. AJAY RASTOGI, J.**  
**HON'BLE MR. JAINENDRA KUMAR RANKA, J.**

Mr. ANUROOP SINGHI ADV., for Appellant.  
Mr. RAVI CHIRANIA ADV., for Respondent

**JUDGEMENT**

On the last date of hearing when the matter came up before the Court on 5-7-2016, counsel for appellant was directed to seek instructions about the present status of the respondent-assessee (company) whether it is in existence or has become non-operational or defunct by passage of time.

Sh. Anuroop Singhi Adv., appearing for appellant has placed for our perusal a communication issued from the office of Registrar of Companies, dt.7-4-2011 indicating that pursuant to sub-section(5) of Sec.560 of the Companies Act,1956 the name of Gopal Shri Scrips Pvt. Ltd, has been struck off from the Register and the said company is dissolved.

In the light of the communication placed for our perusal dt.7-4-2011, no purpose is going to be served in examining the substantial question of law which has been raised for consideration in the instant appeal and on account of these change in circumstances, the



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present appeal has become infructuous and accordingly stands dismissed. However, the appellant is still at liberty to file application if any occasion arises in future.

(JAINENDRA KUMAR RANKA), J.

(AJAY RASTOGI), J.

vs. Shekhawat/- Sr.P.A.

