

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.26772 of 2004 &
W.P.M.P.No.32595 of 2004

M/s.S.A.A.Ispahani Trust,
Rep. by its Trustee, Mrs.R.Ispahani,
No.15, Nungambakkam High Road,
Chennai - 34.Petitioner

Vs.

1.Asst. Director of Income-tax,
(Exemptions)-IV (i/c),
Nungambakkam High Road,
Chennai - 34.
2.Commissioner of Income Tax,
(Appeals)-IX,
Nungambakkam High Road,
Chennai - 34. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records in Misc./2004-05/A-XI, dated 25.05.2004 of the second respondent and quash the same.

For Petitioner : Mr.M.P.Senthilkumar

For Respondents : Mrs.Hema Muralikrishnan,
Standing Counsel.

O R D E R

Heard Mr.M.P.Senthilkumar, learned counsel for the petitioner and Mrs.Hema Muralikrishnan, learned Standing counsel for the respondents.

2.This writ petition has been filed by the petitioner Trust challenging an order passed by the second respondent ignoring the stay petition filed by the petitioner stating that the office of the second respondent is not dealing with stay the petition. It may not be necessary for this Court to consider

the correctness of the stand taken by the respondent in the impugned order, on account of certain subsequent developments, the assessment order was put to challenge by the Revenue before the Income Tax Appellate Tribunal in I.T.A.No.2124/Mds/07 for the assessment year 2001-02 and in I.T.A.No.2125/Mds/07 for the assessment year 2003-04 and the Tribunal by order dated 29.02.2012 dismissed the Revenue's appeal and as against which the Revenue has preferred Tax Case Revision before this Court in T.C.A.No.452 of 2012.

3.Thus, in the light of the subsequent developments, the question of effecting any recovery from the petitioner would not arise and therefore, the writ petition is allowed with the said observation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

abr

To

1.Asst. Director of Income-tax,
(Exemptions)-IV (i/c),
Nungambakkam High Road,
Chennai - 34.

2.Commissioner of Income Tax,
(Appeals)-IX,
Nungambakkam High Road,
Chennai - 34.

+ 1 cc to Mr.Hema Muralikrishnan, Advocate Sr.51223
+ 1 cc to Mallika Srinivasan, Advocate SR.50752

W.P.No.26772 of 2004

CS-IV
EU 09.08.17

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