

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.11.2018

CORAM

THE HONOURABLE MR.JUSTICE D.KRISHNAKUMAR

W.P.No.2321 of 2011
and M.P.No.1 of 2011

M/s.Scope International Pvt.Ltd.,
1st Floor, Cards Building
Grindlays Gardens
No.1, Haddows Road
Nungambakkam, Chennai-600 006

..Petitioner

Vs

Assistant Commissioner of Income Tax
Company Circle VI (1)
7th Floor, New Block, Room No.708
121, Mahatma Gandhi Road
Chennai-600 034

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari calling for the records in Proceedings PAN.No.AAECS9043E dated 31.12.2010 relating to Assessment Year 2007-08 on the file of the respondent and quash the same.

For Petitioner : Mr.G.Baskar

For Respondent : Mr.A.P.Srinivas and Mr.Jaya Prathap,
Standing Counsel

ORDER

It is submitted by the learned Government Advocate appearing for the respondent that the impugned assessment order dated 31.12.2010 relating to Assessment Year 2007-08, is barred by limitation. He further submits that the respondent-department has reopened the assessment u/s.147 and issued notice u/s.148 of the Income Tax Act to the assessee/petitioner and also passed assessment order on 21.11.2014. The learned Government Advocate also produced a copy of the said order dated 21.11.2014 before this court.

2. In the light of the above, this court is of the

considered view that the impugned Proceedings of the respondent dated 31.12.2010 cannot sustain. Accordingly, the Writ Petition stands allowed. The impugned Proceedings dated 31.12.2010, passed by the respondent is quashed. Consequently, connected MP is closed. No costs.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

nvsri

To

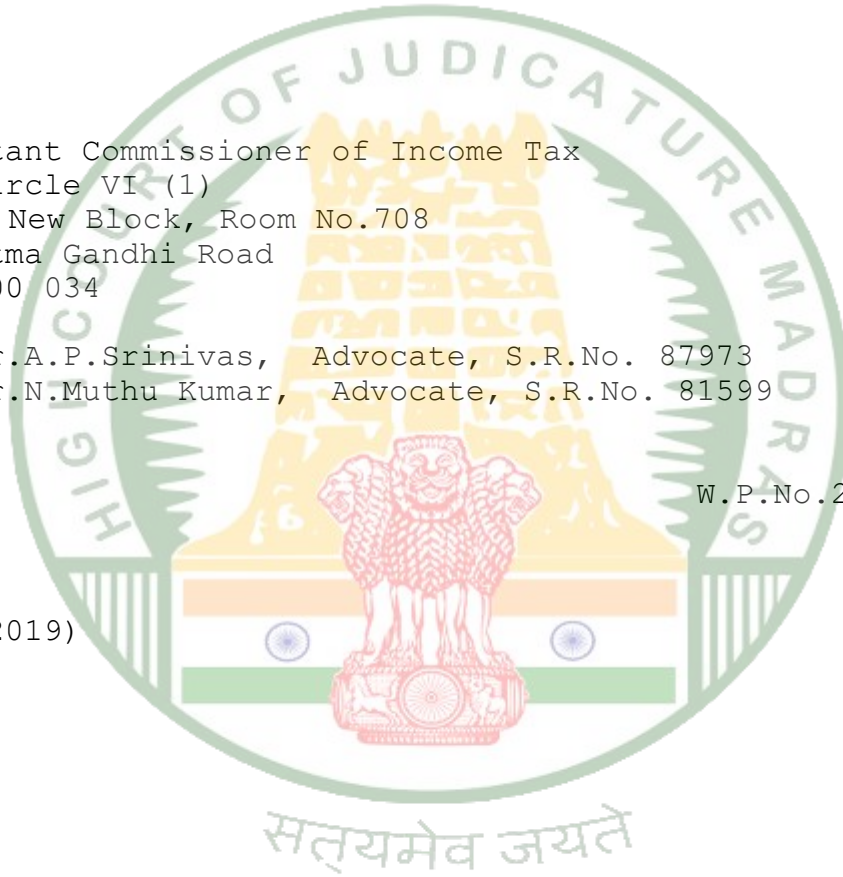
The Assistant Commissioner of Income Tax
Company Circle VI (1)
7th Floor, New Block, Room No.708
121, Mahatma Gandhi Road
Chennai-600 034

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No. 87973

+1cc to Mr.N.Muthu Kumar, Advocate, S.R.No. 81599

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RSI (CO)
GN(07/01/2019)



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