

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.6.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NOS.14884 & 14885 OF 2018 &
WMP.NOS.17609 & 17610 OF 2018

Mrs.Dhurga Vaishnavi Shivamoorti

...Petitioner

Vs

1.The Assessing Officer, International
Taxation Ward 2(2) CHE, No.16,
BSNL Building Tower, Greams Road,
Chennai-6.

2.The Commissioner of Income Tax,
International Taxation, No.16, BSNL
Building Tower, Greams Road,
Chennai-6.

3.Mr.Vishnu Srinivasan rep.by his power
of attorney Mr.V.Brahadeeswaran

4.Mr.Hari Srinivasan, rep.by his power
of attorney Mr.V.Brahadeeswaran

5.The Joint-II Sub-Registrar,
No.182, Bharati Salai, Pycrofts
Road, Royapettah, Chennai-14.

...Respondents

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorarified Mandamus to call for the records of the first respondent respectively in Certificate Nos.0318AM051H and 0318AM047F, both dated 11.6.2018 issued under Section 195(2) of the Income Tax Act, relating to deduction of tax at source at TAN CMBS18721D in the name of the petitioner at 13% out of the sale consideration payable to respondents 3 and 4 respectively, quash the same as arbitrary, illegal and violative of Article 14 of The Constitution of India and consequently direct the first respondent to issue a certificate under Section 195(2) of the Income Tax Act relating to deduction of tax at source to TAN CMBS18721D in the name of the petitioner authorizing the petitioner to pay or credit upto Rs.8,86,50,000/- after deducting income tax at the rate of 3.26%

(excluding education cess/surcharge as applicable) to the account of (i) the third respondent residing at 224, Chaucer Ct, Willowbrook, IL 60527, USA having PAN No.HJHPS9546E and (ii) the fourth respondent residing at 880, Altaire Walk, Palo Alto, CA 94303 having PAN No.HNRPS5992A respectively.

For Petitioner : Mrs.Nalini Chidambaram, SC for
Mrs.C.Uma
For Respondents 1 & 2 : Mrs.Hema Muralikrishnan
For Respondent-5 : Mr.R.P.Pratap Singh, GA

COMMON ORDER

After some arguments, the learned Senior Counsel appearing on behalf of the petitioner seeks permission to withdraw the writ petitions and the learned counsel on record for the petitioner has also made necessary endorsement in the bundle today to that effect.

2. Recording the said submission, the writ petitions are dismissed as withdrawn. No costs. Consequently, the connected WMPs are also dismissed.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

1.The Assessing Officer,
International Taxation Ward 2(2) CHE,
No.16, BSNL Building Tower,
Greams Road, Chennai-6.

2.The Commissioner of Income Tax,
International Taxation,
No.16, BSNL Building Tower,
Greams Road, Chennai-6.

3.The Joint-II Sub-Registrar,
No.182, Bharati Salai,
Pycrofts Road, Royapettah,
Chennai-14.

+1cc to M/S.C.Uma, Advocate, S.R.No.38476

+1cc to Mrs.Hema Muralikrishnan, Advocate, S.R.No.38634

WP.Nos.14884 & 14885 of 2018&

WMP.Nos.17609 & 17610 of 2018

KAN(CO)

SM: (20/06/2018)