

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 10.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.1294 of 2012
and
M.P.No.2 of 2012

M/s.S.K.M.Egg Products Export (India) Ltd.,
Rep. by its Managing Director,
Mr.SKM Shree Shivkumar,
Administrative Office,
No.185, Chennimalai Road,
Erode - 638001. ...Petitioner

Vs

1. Assistant Commissioner of Income Tax,
Circle I, Gandhiji Road,
Erode - 638001.
2. Income Tax Appellate Tribunal,
Chennai Bench A-3, 2nd Floor,
Rajaji Bhavan, Besant Nagar,
Chennai - 600090.
3. Branch Manager,
State Bank of India,
Commercial Branch,
CD Building,
78/79, Park Road,
Erode - 638003.
4. Branch Manager,
Corporation Bank,
279, Gandhi Road,
Erode - 638001.
5. Branch Manager,
Syndicate Bank,
1168, Mettur Road,
Erode - 638011.
6. Branch Manager,
Canara Bank,
Main Branch,
Nethaji Road,
Erode - 638001.

7. Branch Manager,
Axis Bank,
Near Sudha Nursing Home,
Perundurai Road
Erode - 638011.

8. Branch Manager,
Karur Vysa Bank,
Ganapathi Palayam,
Erode - 638153.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, to call for the records dated 12.01.2012 issued by the 1st respondent to the respondents 3 to 8 herein and quash the same and further direct the 1st respondent not to initiate any further recovery or action for recovery pursuant to assessment order dated 31.12.2010 in P.A.No.AACCS7106G in respect of Assessment Year 2008-09.

For Petitioner : Mr.M.P.Senthil Kumar

For Respondents: Mr.A.P.Srinivas, SC for R1

R2 - Tribunal

Mr.S.Sethuraman for R3

Mr.S.Parthasarathy for R6

No Appearance

for R4, R5, R7 & R8

O R D E R

The order under challenge in the present writ petition is to the recovery action initiated by the 1st respondent pursuant to the order of assessment dated 31.12.2010.

2. The petitioner had filed an appeal before the Commissioner of Income Tax (Appeals)-3 in Appeal No.302/17-18 and by an order dated 31.10.2018, the Appeal came to be allowed. As such, the consequent recovery order which is impugned in the present writ petition has become infructuous. Hence, no effective orders can be passed in the present writ petition.

3. Accordingly, the writ petition stands closed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS)

hvk

To

1. Assistant Commissioner of Income Tax,
Circle I, Gandhiji Road,
Erode - 638001.

2. Income Tax Appellate Tribunal,
Chennai Bench A-3, 2nd Floor,
Rajaji Bhavan, Besant Nagar,
Chennai - 600090.

+1cc to Mr.S.Parthasarathy, Advocate SR.No. 46037

+1cc to Mr.A.P.Srinivas , Advocate SR.No. 46555

+1cc to Mr. N.Muthukumar, Advocate SR.No. 46595

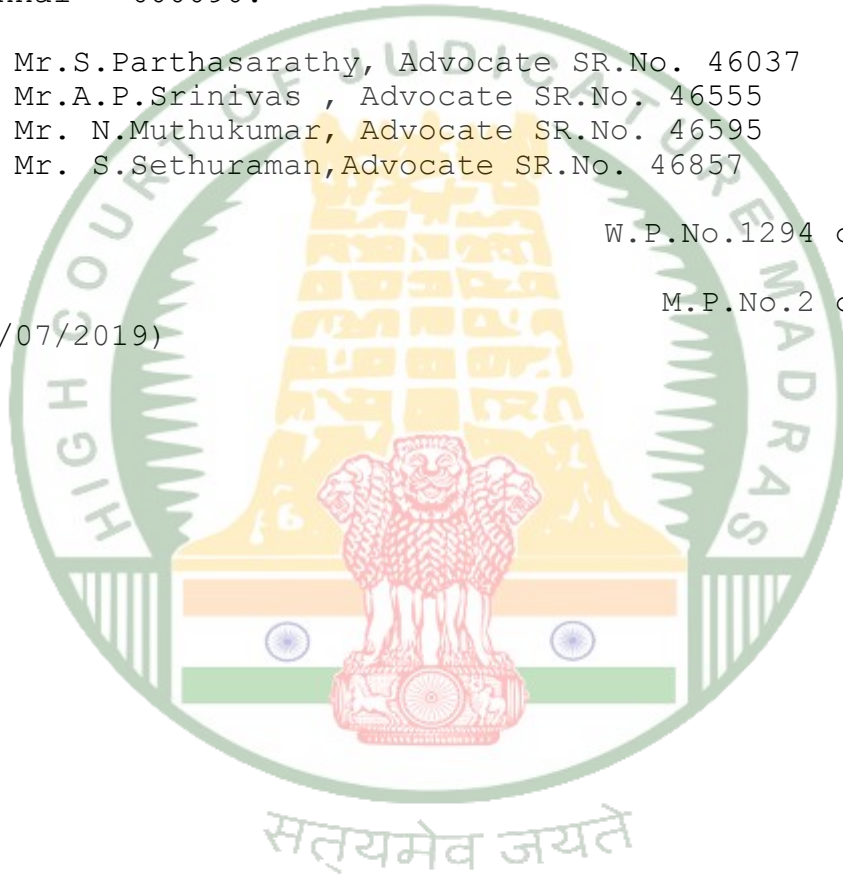
+1cc to Mr. S.Sethuraman, Advocate SR.No. 46857

W.P.No.1294 of 2012

and

M.P.No.2 of 2012

A.SK(16/07/2019)



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