

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 14.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.21719 of 2007

and

M.P.No.1 of 2007

Narayana Prasad Gupta

...Petitioner

Vs

1. The Chief Commissioner of Income Tax,
Chennai-IV,
121, Nungambakkam High Road,
Chennai - 600034.

2. The Income Tax Officer,
Business Ward-IX (1),
Kannammai Building,
611, Anna Salai, Chennai - 600006.

3. The Tax Recovery Officer-XXII,
Business Range-IX,
Kannammai Building,
611, Anna Salai, Chennai - 600006.

...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 in proceedings No.C.No.4005 (163)/CCIT-IV/2005-6 dated 12.04.2007 of the first respondent quashing the said proceedings and directing the first respondent to waive the interest of Rs.4,61,538/- in its entirety.

For Petitioner : Mr.N.Muthukumar

For Respondents: Mrs.Hema Muralikrishnan, SSC

O R D E R

It is submitted by the learned counsel for the petitioner that pending the writ petition, the petitioner had expired and that inspite of their earnest efforts, they are unable to trace the legal heirs of the petitioner. Under these circumstances, it would not be appropriate to keep the writ petition pending

indefinitely. Hence, the writ petition stands dismissed as abated, with liberty to the legal heirs to file an application seeking for review of the order at the earliest. Consequently, connected miscellaneous petition is closed. No costs.

hvk

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Chief Commissioner of Income Tax,
Chennai-IV,
121, Nungambakkam High Road,
Chennai - 600034.
2. The Income Tax Officer,
Business Ward-IX (1),
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611, Anna Salai, Chennai - 600006.
3. The Tax Recovery Officer-XXII,
Business Range-IX,
Kannammai Building,
611, Anna Salai, Chennai - 600006.

+1cc to Mrs.Hema Muralikrishnan, Advocate, SR.No.48819
+1cc to M/s.Mallika Srinivasan, Advocate, SR.No.48849

W.P.21719 of 2007

Kak (22/07/2019)

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