

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.01.2019

CORAM

THE HONOURABLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.Nos. 41949 to 41953 of 2006

And

W.P.M.P.Nos. 1,1,1,1 and 1 of 2006

W.P.No.41949 of 2006

Benjamin Cherian,
Sole Proprietor of M/s.Raj Impex(India),
No.38, Malony Road,
T.Nagar, Chennai 17.

..Petitioner

Vs

1.The Deputy Commissioner of Income-tax,
Circle-I,
121, Mahatma Gandhi Road,
Chennai 34.

2.The Joint Commissioner of Income-tax (OSD),
Circle I,
Room No.309, New Block,
121, Nungambakkam High Road,
Chennai 34.

3.The Assistant Commissioner of Income-tax,
Circle I,
III Floor, New Block,
121, Nungambakkam High Road,
Chennai 34.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in P.A.No.AACPC 2400J dated 23.02.2006 of the first respondent relating to the Assessment Year 2001-02 and and quash the same.

W.P.No.41950 of 2006

Benjamin Cherian,
Sole Proprietor of M/s.Raj Impex(India),
No.38, Malony Road,
T.Nagar, Chennai 17.

..Petitioner

Vs

1.The Deputy Commissioner of Income-tax,
Circle-I,
121, Mahatma Gandhi Road,
Chennai 34.

2.The Joint Commissioner of Income-tax (OSD),
Circle I,
Room No.309, New Block,
121, Nungambakkam High Road,
Chennai 34.

3.The Assistant Commissioner of Income-tax,
Circle I,
III Floor, New Block,
121, Nungambakkam High Road,
Chennai 34.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in P.A.No.AACPC 2400J dated 23.02.2006 of the first respondent relating to the Assessment Year 2003-04 and and quash the same.

W.P.No.41951 of 2006

Benjamin Cherian,
Sole Proprietor of M/s.Raj Impex(India),
No.38, Malony Road,
T.Nagar, Chennai 17.

..Petitioner

Vs

1.The Deputy Commissioner of Income-tax,
Circle-I,
121, Mahatma Gandhi Road,
Chennai 34.

2.The Joint Commissioner of Income-tax (OSD),
Circle I,
Room No.309, New Block,
121, Nungambakkam High Road,
Chennai 34.

3.The Assistant Commissioner of Income-tax,
Circle I,
III Floor, New Block,
121, Nungambakkam High Road,
Chennai 34.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in P.A.No.AACPC 2400J dated 23.02.2006 of the first respondent relating to the Assessment Year 2002-03 and and quash the same.

W.P.No.41952 of 2006

Benjamin Cherian,
Sole Proprietor of M/s.Raj Impex(India),
No.38, Malony Road,
T.Nagar, Chennai 17.

..Petitioner

Vs

- 1.The Deputy Commissioner of Income-tax,
Circle-I,
121, Mahatma Gandhi Road,
Chennai 34.
- 2.The Joint Commissioner of Income-tax (OSD),
Circle I,
Room No.309, New Block,
121, Nungambakkam High Road,
Chennai 34.
- 3.The Assistant Commissioner of Income-tax,
Circle I,
III Floor, New Block,
121, Nungambakkam High Road,
Chennai 34.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in P.A.No.AACPC 2400J dated 23.02.2006 of the first respondent relating to the Assessment Year 2004-05 and and quash the same.

W.P.No.41953 of 2006

Benjamin Cherian,
Sole Proprietor of M/s.Raj Impex(India),
No.38, Malony Road,
T.Nagar, Chennai 17.

..Petitioner

Vs

- 1.The Deputy Commissioner of Income-tax,
Circle-I,
121, Mahatma Gandhi Road,
Chennai 34.

2.The Joint Commissioner of Income-tax (OSD),
Circle I,
Room No.309, New Block,
121, Nungambakkam High Road,
Chennai 34.

3.The Assistant Commissioner of Income-tax,
Circle I,
III Floor, New Block,
121, Nungambakkam High Road,
Chennai 34.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, declaring the provisos under Section 148 of the Income Tax Act, 1961 and explanation thereunder inserted by the Finance Act, 2006, as ultravires and strike down the same.

For Petitioner
in all W.Ps. : Mr.Sidhant.G.Bafna

For Respondents
in all W.Ps. : Mrs.Hema Muralikrishnan
Standing Counsel [for Income-tax]

C O M M O N O R D E R

The learned counsel appearing for the petitioner seeks permission of this Court to withdraw these Writ Petitions and he also made an endorsement to that effect.

2. In view of the endorsement made by the learned counsel for the petitioner in all the writ petitions and submissions made, these writ petitions stand dismissed as withdrawn. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

vkr/maya

To

1.The Deputy Commissioner of Income-tax,
Circle-I,
121, Mahatma Gandhi Road,
Chennai 34.

2.The Joint Commissioner of Income-tax (OSD),
Circle I,
Room No.309, New Block,
121, Nungambakkam High Road,
Chennai 34.

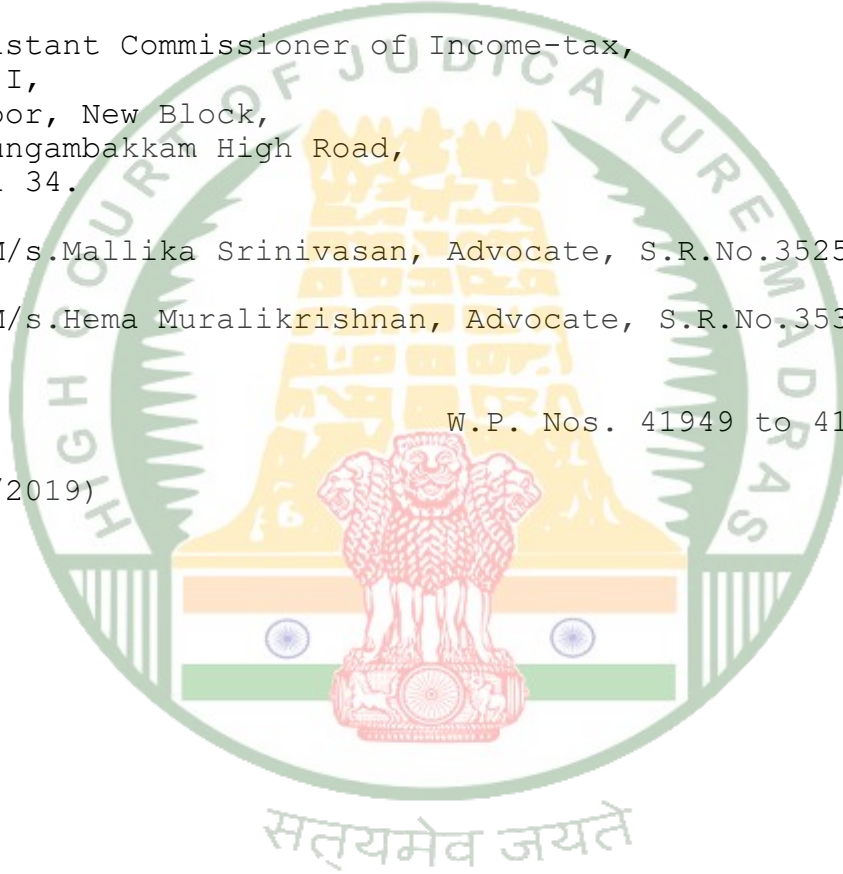
3.The Assistant Commissioner of Income-tax,
Circle I,
III Floor, New Block,
121, Nungambakkam High Road,
Chennai 34.

+1 cc to M/s.Mallika Srinivasan, Advocate, S.R.No.3525

+1 cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.3531

W.P. Nos. 41949 to 41953 of 2006

SAI (CO)
SSM(14/02/2019)



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