

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.753 and 754 of 2007

and

M.P. Nos.2 & 2 of 2007

R.Kumar

...Petitioner in both WPs

Vs

1.Union of India, represented by
its Secretary, Ministry of Finance,
North Block, New Delhi.

2.The Central Board of Direct Taxes,
Ministry of Finance, North Block,
New Delhi.

3.The Assistant Commissioner of
Income Tax, Company Circle -I (1),
Aayakar Bhavan, No.34,
Nungambakkam High Road,
Chennai - 600 034.

... Respondents in both WPs

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorarified Mandamus, to call for the records comprised in the order of assessment for the assessment year 1999-2000 & 2002-2003 respectively as made in PAN/GIR No.AEEPK6560P, dated 08.11.2006, & 29/03/2006 respectively on the file of the 3rd respondent to pass fresh orders of assessment without reference to the provisions attached to Section 4 of the Amendment Act as the same is unconstitutional and invalid.

For Petitioner : Mr.R.Kumar for

Mr.R.Bharanidharan in both WPs

For Respondents : Mr.A.P.Srinivas,

Central Government Standing Counsel
in both WPs.

C O M M O N O R D E R

Both learned counsel state that the issue involved in these Writ Petitions is covered by a decision of the Supreme Court in the case of Commissioner of Income Tax Vs. Avani Exports [(2015) 58 Taxmann.com 100 (SC)].

2. Recording the same, the order of assessment is quashed and accordingly, these Writ Petitions are allowed. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

rkp

To

1. The Secretary, Union of India,
Ministry of Finance,
North Block, New Delhi.
2. The Central Board of Direct Taxes,
Ministry of Finance, North Block,
New Delhi.
3. The Assistant Commissioner of
Income Tax, Company Circle -I (1),
Aayakar Bhavan, No.34,
Nungambakkam High Road,
Chennai - 600 034.

+1cc to Mr.R.Karthikeyan, Advocate, S.R.No. 81820

+1cc to Mrs.Hema Muralikrishnan, Advocate, S.R.No. 81719

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CS (CO)

GN(05/11/2019)