IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.07.2019

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THE HONOURABLE Mr.JUSTICE M.S.RAMESH

W.P.s 9280 & 9281 of 2009
and
M.P.s 1 & 1 of 2009

GDA Technologies Ltd.,
A Limited Company,
represented by its Director
R.C.Swamy
having registered office at
No.78 A K Nagar, Saibaba Colony,
Coimbatore-641 011
and Operations Centre at
L & T Infotech Park,
Mount Poonamallee Road,
Manapakkam,
Chennai-600 089. ... Petitioner in both W.P.s

Vs

1. The Additional Commissioner of Income Tax
(Transfer Pricing),
6th Floor, B Block IT Towers,
AC Guards,
Hyderabad-500 004.

2. The Joint Commissioner of Income Tax,
(Transfer Pricing),
121, Nungambakkam High Road,
Chennai-600 034. ... Respondents in both W.P.s

PRAYER IN W.P. 9280 OF 2009 : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the summons dated 30.03.2009 issued by the 2nd respondent under Sec.131/137 of the Act and consequent notice on the file of the 1st respondent in No.Addl.CIT(TP)/133(6)/2008-09/372 dated 26.12.2009 and quash the same.

PRAYER IN W.P. 9281 OF 2009 : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of

Mandamus, forbearing the respondents from proceeding any further pursuant to the notices issued by the 1st respondent in No.Addl.CITR(TP)/133(6)/2008-09.372 dated 26.12.2008 and summons issued by the 2nd respondent dated 30.03.2009 purportedly under Section 133(6) and 131 of the Act calling for certain information.

For Petitioner in both W.P.s : Mr.R.Sivaraman

For Respondents in both W.P.s : Mrs.Hema Muralikrishnan, Senior Standing Counsel for R1 & R2

COMMON ORDER

When the 2nd respondent herein had issued summons under Section 133(6) and 131 of the Income Tax Act to the petitioner in connection with few cases, which were pending for audit for the assessment years 2006-2007 and 2007-2008, the same came to be challenged in these Writ Petitions.

2. Today, when the above matters were called, the learned Standing Counsel appearing for the respondents, on written instructions, submitted that the proceedings in the cases referred to in the impugned summons are not pending in their office and therefore, the information as called for in 2009 are no longer required by them. In view of the same, the petitioner may not have any further grievance over the summons issued and also no effective orders can be passed. Hence, the present Writ Petitions can be closed. Accordingly, the Writ Petitions are closed. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-VIII)

//True copy//

Sub Assistant Registrar

rpp

To

1. The Additional Commissioner of Income Tax
(Transfer Pricing),
6th Floor, B Block IT Towers,
AC Guards, Hyderabad-500 004.

2. The Joint Commissioner of Income Tax,
(Transfer Pricing),
121, Nungambakkam High Road,
Chennai-600 034.

+1cc to Mrs.Hema Muralikrishnan, Advocate SR.No.59561

+1cc to Mr.R.Sivaraman, Advocate SR.No.59814

W.P.s 9280 & 9281
of 2009
and
M.P.s 1 & 1 of 2009

AD(CO)
GMY(19/08/2019)