

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.08.2019

CORAM

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.NOS.4227 & 4228 OF 2013
AND M.P.NOS.1,2 & 1,2 OF 2013

M/s. JP Jai Land & Building Promoters Pvt. Ltd.,
A Private Limited Company
Represented by its Managing Director
Mr.J.P.Jeyapaul, 36, Ram Nagar South,
8th Cross St., Madipakkam,
Chennai - 600 091.

... Petitioner, in both writ petitions

Vs

1. The Commissioner of Income Tax - I
Income Tax Department,
121, Nungambakkam High Road,
Chennai - 600 034.
2. The Deputy Commissioner of Income Tax,
Company Circle II (3)
Income Tax Department,
121, Nungambakkam High Road,
Chennai - 600 034.

... Respondents, in both writ petitions

W.P.No.4227 of 2013:

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the petitioner Company on the file of the Respondents to quash the impugned order dated 17.01.2013 issued in PAN:AABCJ7618/DCIT,CO.CIRCLE II(3)/2010-11 in proposing to appoint Special Audit u/s 142(2A) of the Income Tax Act, 1961 pending assessment proceedings relating to the Assessment Year 2010-11 and consequently direct the respondents to complete the scrutiny assessment u/s 143(3) of the Income Tax Act, 1961 for the Assessment Year 2010-11 based on the regular audit report filed.

W.P.No.4228 of 2013:

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call

for the records of the petitioner Company on the file of the Respondents to quash the impugned order dated 17.01.2013 issued in PAN:AABCJ7618/DCIT,CO.CIRCLE II(3) in proposing to appoint Special Audit u/s 142(2A) of the Income Tax Act, 1961 pending assessment proceedings relating to the Assessment Year 2007-08 and consequently direct the respondents to complete the scrutiny assessment u/s 143(3) of the Income Tax Act, 1961 for the Assessment Year 2007-08 based on the regular audit report filed.

For Petitioner : Mr.S.Sundaresan, in both W.Ps.

For R1 & R2 : Mrs.Hema Muralikrishnan, Senior
Standing Counsel, in both W.Ps.

ORDER

Today, when the writ petitions came up for hearing, learned counsel for the petitioner has submitted that the issue involved in the writ petitions have become infructuous and he has also made an endorsement to that effect.

2. Recording the submission and the endorsement made by the learned counsel for the petitioner, the writ petitions are dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

smv
To

1. The Commissioner of Income Tax - I
Income Tax Department, 121, Nungambakkam High Road,
Chennai - 600 034.
2. The Deputy Commissioner of Income Tax,
Company Circle II (3), Income Tax Department,
121, Nungambakkam High Road, Chennai - 600 034.

W.P.Nos.4227 and 4228 of 2013

PVS(CO)
CS/20/09/2019