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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.08.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.No.8370 of 2019
and WMP Nos.8911, 8912 & 15554 of 2019

M/s.Shriram Global Finance
Represented by its Partner
Ms.G.Vijaya.

... Petitioner

vs.

1.The Principal Commissioner of Income Tax-1
Room No.701, VII Floor, New Block
121, Mahatma Gandhi Road
Nungambakkam
Chennai - 600 034.

2.The Income Tax Officer
Non-Corporate Ward 2(4)
Wanaparthi Block, III Floor,
Room No.319, Aayakar Bhavan
121, Mahatma Gandhi Road
Nungambakkam
Chennai - 600 034.

3.The Commissioner of Income Tax (Appeals)-2
121, Mahatma Gandhi Road
Nungambakkam
Chennai - 600 034.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the respondents in C.No.233/STAY/PCIT-1/2016-17 in passing the impugned order dated 20.02.2019 by the 1st respondent rejecting the stay petition filed by the petitioner and quash the same as illegal, arbitrary and devoid of merit and consequently direct the 1st respondent to grant say of all further recovery proceedings pertaining to the AY 2011-12 pending disposal of the appeal before the



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3rd respondent and pass such further or other orders as this Hon'ble Court may deem fit and necessary and thus render justice.

For Petitioner :
Mr.M.Veerabattran Prasanth

for Mr.R.Sivaraman

For Respondents : M/s.Hema
Muralikrishnan,
Senior
Panel Counsel (Income Tax)

O R D E R

Mr.M.Veerabattran Prasanth, learned counsel representing the counsel on record for writ petitioner and Ms.Hema Muralikrishnan, learned Senior Panel Counsel (Income Tax) on behalf of all the three respondents are before this Court.

2. Instant writ petition has been filed assailing an order dated 20.02.2019 bearing Reference No.C.No.233/STAY/PCIT-1/2016-17 made by respondent No.1 (hereinafter 'impugned order' for brevity).

3. Impugned order arises out of a request for stay of demand, which was negatived pending regular statutory appeal before the statutory Appellate Authority viz., respondent No.3 before this Court.

4. To be noted, writ petition was filed while the regular statutory appeal was pending before respondent No.3 and that regular statutory appeal is ITA No.64/2018-19.

5. Today, it is submitted by both learned counsel without any disputation or disagreement that pending writ petition, the aforesaid statutory appeal before respondent No.3 viz., ITA No.64/2018-19 itself has been carried to its logical end, vide an order dated 30.04.2019 made by respondent No.3, wherein the appeal has been partly allowed.



6. It is submitted by both sides without any disputation or disagreement that in the light of the aforesaid trajectory which unfurled pending the writ petition, this writ petition has become infructuous.

7. In the light of the narrative thus far, this writ petition is dismissed as infructuous. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

vsm
To

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Chennai - 600 034.

+1cc to M/s.Hema Muralikrishnan , Advocate SR.No. 70714
W.P.No.8370 of 2019
A.SK(20/09/2019)