WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED :24.06.2019

CORAM
THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.Nos.14155 to 14159 & 14177 to 14181 of 2018

Sri Thenu Silks
rep.by one of the Partner R.Dharuman
214, Sathya Main Road, P Puliampatti
Sathy Taluk 638 459
Tamil Nadu

...Petitioner in W.P.Nos.14155 & 14177/2018

Prop. R.Dharuman,
Sri Thenu Textiles
394, Sathya Main Road, P Puliampatti
Sathy Taluk 638 459
Tamil nadu

...Petitioner in W.P.Nos.14156 & 14178/2018

R.Murugesan
Prop.Sri Vinayaga Adavar Adayagam
216, Sathy Main Road, P Puliampatti
Sathy Taluk 638 459
Tamil Nadu

...Petitioner in W.P.No.14157&14179/2018

R.Moorthy
Prop.Sri Thenu Sarees
454, Sathy Main Road, P Pukiampatti
Sathy Taluk 638459
Tamil Nadu

...Petitioner in W.P.No.14158&14180/2018

A.Kamatchi
Prop.Suba Garments,
15/372, Sathy Main Road, P Pukiampatti
Sathy Taluk 638459
Tamil Nadu

...Petitioner in W.P.No.14159 & 14181/2018

Vs

1.Income Tax Officer
Ward 2(5)
Income Tax Office,
15 Gandhiji Road, Erode 638 001.

https://hcservices.ecourts.gov.in/hcservices/

WEB COPY

2.The Assistant Commissioner of Income Tax
Circle-2
Income Tax Office
Erode 638 001.

3.The Principal Commissioner of Income Tax-2
Income Tax Office
63, Race Course Road,
Coimbatore.

....Respondents in all W.Ps.

Common Prayer in W.P.Nos.14155 to 14159/2018:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records relating to the Notice issued by the 1st respondent in Nos.ITBA/AST/S/148/2017-18/1009499523(1), ITBA/AST/S/148/2017-18/ 1009499534(1), ITBA/AST/S/148/2017-18/1009499556(1), ITBA/AST/S/148/2017-18/1009499543(1), ITBA/AST/S/148/2017-18/ 1009499595(1), for the assesment year 2011-12 dated 28.03.2018, quash the same.

Common Prayer in W.P.Nos.14177 to 14181/2018:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records relating to the satisfaction recorded under Section 147 of the Income Tax Act, 1961, by the 1st respondent dated 17/04/2018, 17/04/2018, 17/04/2018, 17/04/2018 & 17/04/2018 in the case of the petitioner, PAN No.ABAFS2142Q/2018-19ERD, AFSPD5712P/2018-19ERD, AKKPM7054J/2018-19ERD, AGSPM7875R/2018-19ERD, BDOPK1329Q/2018-19/ERD quash the same.

For Petitioners in all W.Ps : Mr.Niranjan Rajagopalan

For Respondents in all W.P.s : Mr.A.P.Srinivas
Senior Standing Counsel (IT)

C O M M O N O R D E R

This common order will dispose of these 10 writ petitions.

2. Mr.Niranjan Rajagopalan of M/s.G.R.Associates (Law firm) on behalf of writ petitioners in all these 10 writ petitions and Mr.A.P.Srinivas, learned senior Standing Counsel on behalf of the 3 official respondents in all these 10 writ petitions are before this Court.

3. Both the learned counsel i.e., learned counsel for writ petitioners and learned counsel for Revenue made a common

https://hcservices.ecourts.gov.in/hcservices/

WEB COPY

submission in unison to the effect that these writ petitions were filed assailing notices issued under Section 148 of 'Income Tax Act, 1961' ('IT Act' for brevity), inter alia on the ground that there is income which has escaped assessment. To be noted, these impugned notices pertain to Assessment Year 2011-12. Also to be noted, there are 5 different writ petitions and each writ petitioner has been visited with a similar notice. Each writ petitioner has filed one writ petition assailing such a notice under Section 148. Along with such a writ petition assailing the notice under Section 148 of IT Act, another writ petition assailing the reasons thereto has also been filed by each of the 5 writ petitioners. Therefore, there are 5 writ petitioners, each writ petitioner has filed two writ petitions and that makes it 10 writ petitions in all, which are being disposed of by this common order. Common submission made in unison by both learned counsel is that pursuant to the aforesaid impugned notices under Section 148 of IT Act, the writ petitioners assessees have filed returns. The returns of all 5 writ petitioners have since been accepted and assessment orders have been passed on 31.12.2018 for assessment year 2011-12 is the common submission made by both sides in unison. Therefore, it follows as a natural sequitur that the writ petitioners' campaign has come to an end in these writ petitions.

4. In the light of the narrative supra, recording the aforesaid common submission made in unison by both sides which brings to light, the trejactory which these matters have taken post impugned notices, these writ petitions are disposed of. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

sk

To

1.Income Tax Officer
Ward 2(5)
Income Tax Office,
15 Gandhiji Road
Erode 638 001.

2.The Assistant Commissioner of Income Tax
Circle-2
Income Tax Office
Erode 638 001.

https://hcservices.ecourts.gov.in/hcservices/

WEB COPY

3.The Principal Commissioner of Income Tax-2
Income Tax Office
63, Race Course Road,
Coimbatore.

VP(CO)

RRS(14/08/2019)

https://hcservices.ecourts.gov.in/hcservices/