IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.07.2019

Coram

The Hon'ble Mr. Justice M.M.SUNDRESH
and
The Hon'ble Mr. Justice M.NIRMAL KUMAR

W.A.No. 2081 of 2019
and
C.M.P. No.14059 of 2019

Cognizant Technology Solutions India
Pvt. Ltd.,
No.165, Eternity Building,
6th Floor, St.Mary's Road,
Chennai - 18. ... Appellant / Petitioner

Vs

The Commissioner of Income Tax,
Larger Tax Payer Unit,
7th Floor, Wanaparthy Block,
Aayakar Bhavan, Nungambakkam,
Chennai - 34. ... Respondent / Respondent

Appeal filed under Clause 15 of the Letters Patent against the order dated 25.06.2019 passed in W.P.No.7542 of 2018, filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for records pertaining to F. No. Proceedings / CIT-LTU / CHE/2017-18, dated 21.03.2018 on the file of the respondent herein and quash the same.

For Appellant .. Mr.Gopal Subramaniam,
Sr. Counsel
for Mr.Srinath Sridevan

For Respondent .. Mr.Karthik Ranganathan

JUDGMENT
(Judgment of the Court was delivered by M.M.SUNDRESH, J.)

This writ appeal has been preferred against the order of the learned Single Judge, who, while directing the appellant to file necessary objection to the show cause notice issued by the respondent, nonetheless observed that the writ petition stands dismissed, in view of the elaborate orders passed in W.P. Nos. 1244 & 1245 of 2018, on all the issues involved.

2. The learned Senior Counsel appearing for the appellant in his fairness submits that while there is no difficulty in replying to the impugned show cause notice dated 21.03.2018, the observation of the learned Single Judge in paragraph 6 of the order under challenge, will either have to be set aside or clarified.

3. The learned counsel appearing for the Revenue submits that the appellant ought not to have challenged the impugned order since it is only the show cause notice and the final decision is yet to be made in this regard. As and when the reply is received from the appellant, appropriate orders on merits will be passed within a period of two weeks thereafter.

4. Considering the above, we permit the appellant to make suitable reply to the impugned show cause notice dated 21.03.2018 within a period of two weeks from the date of receipt of a copy of this order. On such receipt, the respondent shall pass appropriate orders within a period of two weeks thereafter. We make it clear that the respondent shall pass orders without being influenced by any of the observation made or finding rendered by the learned Single Judge in W.P. Nos. 1244 & 1245 of 2018, on its own merits and in accordance with law.

5.In view of the above, the writ appeal stands disposed of. No costs. Consequently, connected C.M.P. No. 14059 of 2019 is closed.

Sd/-
Assistant Registrar (Insp.Cell)

//True Copy//

mmi/ssm Sub Assistant Registrar

To

The Commissioner of Income Tax,
Larger Tax Payer Unit,
7th Floor, Wanaparthy Block,
Aayakar Bhavan, Nungambakkam,
Chennai - 34.

+1 cc to Mr.Srinath Sridevan, Advocate, S.R.No.56258

+1 cc to Mr.Karthik Ranganathan, Advocate, S.R.No.56314

W.A.No.2081 of 2019

SSD(CO)
SSM(02/08/2019)