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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.12.2019

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.6131 to 6134 of 2017
and
W.M.P.Nos.6605 to 6612 of 2017

1.K.S.Velusamy
2.V.Palrathi

... Petitioners in all
W.Ps.

Vs.

- 1.The Commissioner of Income Tax (Appeals),
Uthamargandhi Road,
Nungambakkam, Chennai - 600 034.
- 2.The Joint Commissioner of Income Tax,
Non-Corporate Range-22,
No.7, Ramakrishna Street,
West Tambaram, Chennai - 600 045.
- 3.Income Tax Officer,
Non-Corporate Range-22,
No.7, Ramakrishna Street,
West Tambaram, Chennai - 600 045.
- 4.The Deputy Director of Income Tax (INV),
Unit - II(3), Nungambakkam,
Chennai - 600 034.
- 5.The Branch Manager,
Karur Vysya Bank,
No.27-A, Venkatesa Chowdry Street,
Tambaram West, Chennai - 600 045.
- 6.The Branch Manager,
ICICI Bank Ltd,
Tambaram, Chennai - 600 045.



7. The Branch Manager,
Tamilnadu Mercantile Bank Ltd,
No.33, Sivashanmugam Street,
Tambaram West, Chennai - 600 045.

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... Respondents in all
W.Ps.

Prayer in W.P.No.6131 of 2017: Writ Petition is filed under article 226 of the Constitution of India, Writ of Certiorarified Mandamus, to call for the records pertaining to the proceedings of the PAN AGUPV1463G/NCW22(5)/2015-2016 dated 13.05.2015, PAN AGUPV1463G/2016-2017 dated 06.07.2016; PAN AGUPV1463G/ARREAR/16-17 dated 22.07.2016 issued by the third respondent and proceedings of the 2nd respondent in F.No.JCIT/Stay Petition/NCR-22/15-16 order dated 18.08.2015 in regard to the Assessment years 2011-2012 and quash the same and also consequently quash the notice dated 07.02.2017 under section 226(3) of the Income Tax Act, 1961 in PAN AGUPV1463G, issued by the 3rd respondent with further direction to defreeze the Bank Accounts Nos.139305500026, 139305500014 and No.035021809012015 maintained in ICICI Bank Ltd, Tambaram; Account Nos.1190135000005412 and No.1190172000005417 with Karur Vysya Bank, Tambaram and Account No.150050800477 and 1.4615E+14 maintained in Tamilnadu Mercantile Bank Ltd, by directing the 1st respondent to dispose of the appeals in I.T.A.No.35/2015-2016 (A.Y-2011-2012) filed by the petitioner herein within the stipulated time as it may deem fit and further direction to the 4th respondent to return the books of accounts and documents impounded vide Annexure Ann/PD/B&D/Imp Sl.No.1 to 52 and loose sheets vide Annexure No.Ann/PD/LS/Imp.(Sl.No.1 to 18) dated 30.03.2012 for further investigation.

Prayer in W.P.No.6132 of 2017: Writ Petition is filed under article 226 of the Constitution of India, Writ of Certiorarified Mandamus, to call for the records pertaining to the proceedings of the PAN AGUPV1463G/NCW22(5)/2015-2016 dated 13.05.2015, PAN AGUPV1463G/2016-2017 dated 06.07.2016; PAN AGUPV1463G/ARREAR/16-17 dated 22.07.2016 issued by the third respondent and proceedings of the 2nd respondent in F.No.JCIT/Stay Petition/NCR-22/15-16 order dated 18.08.2015 in regard to the Assessment years 2012-2013 and quash the same and also consequently quash the notice dated 07.02.2017 under section 226(3) of the Income Tax Act, 1961 in PAN AGUPV1463G, issued by the 3rd respondent with further direction to defreeze the Bank Accounts Nos.139305500026, 139305500014 and No.035021809012015 maintained in ICICI Bank Ltd, Tambaram; Account Nos.1190135000005412 and No.1190172000005417 with Karur Vysya Bank, Tambaram and Account No.150050800477 and 1.4615E+14 maintained in Tamilnadu Mercantile Bank Ltd, by directing the 1st respondent to dispose



of the appeals in I.T.A.No.36/2015-2016 (A.Y-2012-2013) filed by the petitioner herein within the stipulated time as it may deem fit and further direction to the 4th respondent to return the books of accounts and documents impounded vide Annexure Ann/PD/B&D/Imp Sl.No.1 to 52 and loose sheets vide Annexure No.Ann/PD/LS/Imp.(Sl.No.1 to 18) dated 30.03.2012 for further investigation.

Prayer in W.P.No.6133 of 2017: Writ Petition is filed under article 226 of the Constitution of India, Writ of Certiorarified Mandamus, to call for the records pertaining to the proceedings of the PAN AGUPV1463G/NCW22(5)/2015-2016 dated 13.05.2015, PAN AGUPV1463G/2016-2017 dated 06.07.2016; PAN AGUPV1463G/ARREAR/16-17 dated 22.07.2016 issued by the third respondent and proceedings of the 2nd respondent in F.No.JCIT/Stay Petition/NCR-22/15-16 order dated 18.08.2015 in regard to the Assessment years 2010-2011 and quash the same and also consequently quash the notice dated 07.02.2017 under section 226(3) of the Income Tax Act, 1961 in PAN AGUPV1463G, issued by the 3rd respondent with further direction to defreeze the Bank Accounts Nos.139305500026, 139305500014 and No.035021809012015 maintained in ICICI Bank Ltd, Tambaram; Account Nos.1190135000005412 and No.1190172000005417 with Karur Vysya Bank, Tambaram and Account No.150050800477 and 1.4615E+14 maintained in Tamilnadu Mercantile Bank Ltd, by directing the 1st respondent to dispose of the appeals in I.T.A.No.31/2015-2016 (A.Y-2010-2011) filed by the petitioner herein within the stipulated time as it may deem fit and further direction to the 4th respondent to return the books of accounts and documents impounded vide Annexure Ann/PD/B&D/Imp Sl.No.1 to 52 and loose sheets vide Annexure No.Ann/PD/LS/Imp.(Sl.No.1 to 18) dated 30.03.2012 for further investigation.

Prayer in W.P.No.6134 of 2017: Writ Petition is filed under article 226 of the Constitution of India, Writ of Certiorarified Mandamus, to call for the records pertaining to the proceedings of the PAN AGUPV1463G/NCW22(5)/2015-2016 dated 13.05.2015, PAN AGUPV1463G/2016-2017 dated 06.07.2016; PAN AGUPV1463G/ARREAR/16-17 dated 22.07.2016 issued by the third respondent and proceedings of the 2nd respondent in F.No.JCIT/Stay Petition/NCR-22/15-16 order dated 18.08.2015 in regard to the Assessment years 2009-2010 and quash the same and also consequently quash the notice dated 07.02.2017 under section 226(3) of the Income Tax Act, 1961 in PAN AGUPV1463G, issued by the 3rd respondent with further direction to defreeze the Bank Accounts Nos.139305500026, 139305500014 and No.035021809012015 maintained in ICICI Bank Ltd, Tambaram; Account Nos.1190135000005412 and No.1190172000005417 with Karur Vysya Bank, Tambaram and Account



No.150050800477 and 1.4615E+14 maintained in Tamilnadu Mercantile Bank Ltd, by directing the 1st respondent to dispose of the appeals in I.T.A.No.28/2015-2016 (A.Y-2009-2010) filed by the petitioner herein within the stipulated time as it may deem fit and further direction to the 4th respondent to return the books of accounts and documents impounded vide Annexure Ann/PD/B&D/Imp Sl.No.1 to 52 and loose sheets vide Annexure No.Ann/PD/LS/Imp.(Sl.No.1 to 18) dated 30.03.2012 for further investigation.

C O M M O N O R D E R

No representation for the petitioner.

2.The learned counsel for the respondent submits the copy of the letter/communication received from the office of the Commissioner of Income Tax (Appeals), stating that the appeals have been disposed of. The relevant portion of the communication is extracted hereunder :

"i)ITA No.31/15-16 dt.31/10/2017	-AY2009-10 -
Dismissed	
ii)ITA No.28/15-16 dt.31/10/2017	-AY2010-11 -
Partly allowed	
iii)ITA No.36/15-16 dt.31/10/2017	-AY2011-12 -
Partly allowed	
iv)ITA No.35/15-16 dt.31/10/2017	-AY2012-13 -
Partly allowed"	

3.In view of the above, this Writ Petition stands dismissed as infructuous. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS-III)

// True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of Income Tax (Appeals),
Uthamargandhi Road,
Nungambakkam, Chennai - 600 034.

2. The Joint Commissioner of Income Tax,
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3. The Income Tax Officer,
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Chennai - 600 034.

5. The Branch Manager,
Karur Vysya Bank,
No.27-A, Venkatesa Chowdry Street,
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ICICI Bank Ltd,
Tambaram, Chennai - 600 045.

7. The Branch Manager,
Tamilnadu Merchantile Bank Ltd,
No.33, Sivashanmugam Street,
Tambaram West, Chennai - 600 045.

+1cc to Mr.A.P.SRinivas, Advocate, SR.No.100918.

+4cc to Mr.Shivakumar, Advocate, SR.No.101686.

W.P.Nos.6131 to 6134 of 2017
and

W.M.P.Nos.6605 to 6612 of 2017

BR(CO)
CSR:23/01/2020