IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.11.2020

CORAM :

THE HONOURABLE DR. JUSTICE VINEET KOTHARI
AND
THE HONOURABLE MR. JUSTICE M.S. RAMESH

WRIT APPEAL NO.1297 OF 2015

M/s.Sword Global India Private Ltd.,
(Formerly known as Global
Software (India) P.Ltd.,)
Arihant Nitco Park, 4th Floor,
90, Dr.Radhakrishnan Salai,
Mylapore, Chennai - 600 004. ...Appellant

Vs.

1.The Assistant Commissioner of Income - Tax
Company Circle VI (4)
121, Nungambakkam High Road,
Chennai - 600 034.

2.The Deputy Commissioner of Income - Tax
Company Circle VI (4)
121, Nungambakkam High Road,
Chennai - 600 034.

3.The Income - Tax Officer (OSD-III)
Company Circle VI,
121, Nungambakkam High Road,
Chennai - 600 034.

4.The Commissioner of Income - Tax VI
121, Nungambakkam High Road,
Chennai - 600 034. ...Respondents

PRAYER: Writ Appeal filed under Clause 15 of the Letters Patent against the order of the learned Single Judge in W.P.No.1738 of 2015 dated 15.07.2015.

W.P.No.1738 of 2015 PRAYER:
Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari to call for the records of the 2nd respondent and quash the impunged notice under section 148 of the Act in PAN.AABOG0937C dated 26/03/2014

and the Consequential impugned only of the 3rd respondent in F.No.Co.R.VI/OSD/-III 2007-08 dated 07/11/2014 for the Assessment year 2007-2008.

For Appellant	:	Mr.G.Baskar for Ms.S.Sriniranjani
For Respondents	:	Mr.A.P.Srinivas Senior Standing Counsel

J U D G M E N T

The learned counsel for the Revenue Mr.A.P.Srinivas has submitted before us that in pursuance of the order of the learned Single Judge impugned before us, which was rendered on 15.07.2015 upholding the initiation of proceedings under Sections 147-148 of the Income Tax Act, 1961, against the Assessee for AY 2007-08, the concerned Authority has not so far passed any order.

2. On the other hand, the learned counsel for the Appellant/Assessee submits that in view of the long gap of time, the re-assessment under Sections 147-148 of the Act, despite the order of the learned Single Judge, has now become time barred. He however submits that he need not press the challenge against the order of the learned Single Judge, before this Court, in this intra-court Appeal and the Appellant/Assessee may be left free to take appropriate legal remedy against the re-assessment order, if any, passed by the Assessing Authority, for AY 2007-08.

3. The Writ Appeal is accordingly dismissed as infructuous, with the aforesaid liberty to the Appellant / Assessee. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

TK

To

1.The Assistant Commissioner of Income - Tax
Company Circle VI (4)
121, Nungambakkam High Road,
Chennai - 600 034.

2.The Deputy Commissioner of Income - Tax
Company Circle VI (4)
121, Nungambakkam High Road,
Chennai - 600 034.

3.The Income - Tax Officer (OSD-III)
Company Circle VI,
121, Nungambakkam High Road,
Chennai - 600 034.

4.The Commissioner of Income - Tax VI
121, Nungambakkam High Road,
Chennai - 600 034.

+1cc to M/s.A.P.Srinivas, Advocate, S.R.No.38208
+1cc to M/s.G.Baskar, Advocate, S.R.No.38184

W.A.NO.1297 OF 2015

RR(CO)
KKV/23/12/2020
KKV/05/01/2021