

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.12048 of 2012, 13222 of 2011, 18775 & 18776 of 2014  
and

W.M.P.Nos.1 of 2014, 1 of 2012, 1 of 2011, 1 & 1 of 2014

M/s.Valliammal Socety,  
Rep by its Co-Chairman, Sri.P.Ravi,  
No.3, Veerasamy Street,  
West Mambalam,  
Chennai - 600 033 ... Petitioner in W.P.No.12048 of 2012

M/s.Valliammal Socety,  
Rep by its Co-Chairman, Sri.T.R.Pachamuthu,  
No.3, Veerasamy Street,  
West Mambalam,  
Chennai - 600 033. ... Petitioner in W.P.No.13222 of 2011

M/s.Valliammal Socety,  
Rep by its Secretary, Sri.P.Ravi,  
No.3, Veerasamy Street,  
West Mambalam,  
Chennai - 600 033 ... Petitioner in W.P.Nos.18775 & 18776 of 2014

Vs.

1.The Director General of Income-tax (Investigation),  
New Income Tax Building,  
No.46, (Old No.108),  
Mahatma Gandhi Road,  
Chennai - 600 034. ... Respondent in W.P.Nos.12048 of  
2012 & 13222 of 2011

2.The Assistant Commissioner of Income-tax,  
Central Circle I (3),  
No.46 (Old No.108), Mahatma Gandhi Road,  
Chennai - 600 034. ...Respondent in W.P.No.13222 of 2011

3.The Director General of Income-tax,  
(Investigation), Tamil Nadu and Puduchery,  
Investigation Wing, II Floor,  
No.46, Utthamar Gandhi Salai,  
Nungambakkam,  
Chennai - 600 034 ...Respondent in  
W.P.Nos.18775 & 18776 of 2014

Prayer in W.P.No.12048 of 2012: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records in F.No.2097 (2)/10-11 dated 31<sup>st</sup> January, 2012 on the file of the Respondent and quash the same.

Prayer in W.P.No.13222 of 2011: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records in F.No.2097 (2)/2009-10 dated march 29, 2011 on the file of the 1<sup>st</sup> Respondent and quash the same.

Prayer in W.P.No.18775 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records in F.No.2097 (15)/2013-14 dated February 26, 2014 relating to Assessment year 2013-14 on the file of the Respondent and quash the same.

Prayer in W.P.No.18776 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records in F.No.2097 (15)/2013-14 dated February 27, 2014 relating to Assessment years 2007-08 and 2008-09 on the file of the Respondent and quash the same.

For Petitioners : Mr.G.Baskar  
(in all W.Ps.) for N.Muthukumar  
For Respondents : Mr.A.P.Srinivas  
(in all W.Ps.) Standing Counsel

#### C O M M O N O R D E R

Both the counsels fairly submitted that nothing survives in these present Writ Petitions. As the petitioner's prayer for granting of relief under Section 11 of the Income Tax Act has been allowed.

2.Recording the same, these Writ Petitions are dismissed as infructuous. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-  
Asst.Registrar (CS III )

/true copy/  
Sub Asst. Registrar

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To

1.The Director General of Income-tax (Investigation),  
New Income Tax Building,  
No.46, (Old No.108),  
Mahatma Gandhi Road,  
Chennai - 600 034.

2.The Assistant Commissioner of Income-tax,  
Central Circle I (3),  
No.46 (Old No.108), Mahatma Gandhi Road,  
Chennai - 600 034.

3.The Director General of Income-tax,  
(Investigation), Tamil Nadu and Puduchery,  
Investigation Wing, II Floor,  
No.46, Utthamar Gandhi Salai,  
Nungambakkam,  
Chennai - 600 034

+3 ccs to Mr.N.Muthukumar Advocate srl6492,16491,16490  
+1 cc to Mr.A.P.Srinivas Advocate srl6625

W.P.Nos.12048 of 2012, 13222 of 2011,  
18775 & 18776 of 2014  
and  
W.M.P.Nos.1 of 2014, 1 of 2012,  
1 of 2011, 1 & 1 of 2014

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