IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 4.2.2020
CORAM

THE HONOURABLE DR.JUSTICE VINEET KOTHARI
AND
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.No.24144 of 2003

M/s.Sekar Textiles,
rep. by its Partner
K.Shanthakumar,
Karaikkal. : Petitioner

Versus

1.The Income Tax Officer,
Ward I(c),
Nagapattinam.

2. The Registrar,
Income Tax Appellate Tribunal,
Chennai. : Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorarified mandamus calling for the records in M.P.No.26 of 2003 in I.T.A.No.2383 of 1994 on the file of the second Respondent and quash its order dated 26.5.2003 and direct the second Respondent to rehear the appeal I.T.A.No.2383 of 1994.

For petitioner : No appearance.

For Respondent : Ms.Hema Muralikrishnan
Senior Standing Counsel

ORDER

(Order of the court was made by Dr.VINEET KOTHARI, J.)

None appears for the Petitioner.

2. On the last occasion, the following order was passed by this court on 7.1.2020:-

> "The learned counsel for the Revenue prays for some time to ascertain as to whether the Assessee has paid the amount in pursuance to the order passed by the Tribunal on 23.1.2003, by which only addition of Rs.1,00,000/- (Rupees One Lakh only) was upheld by the Tribunal. Since the learned counsel for the Assessee Mr.K.Ramagopal

WEB COPY

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

said to have expired, if the Assessee already paid the tax, the present writ petition filed against the order passed in the Miscellaneous Petition, seeking restoration of the Appeal may have become infructuous."

3. The learned Senior Standing Counsel Ms.Hema Muralikrishnan appearing for the Revenue informed the court today that the recovery of the arrears of tax on the basis of the said addition of Rs.1,00,000/- has been made and therefore, nothing survives for consideration and the Writ Petition has become infructuous.

4. In view of the aforesaid statement, we dismiss the Writ Petition as infructuous with a liberty to the Petitioner to revive the case, if any contrary material is found by the Assessee. No costs.

Sd/-
Assistant Registrar

// True Copy//

Sub Assistant Registrar

ssk.

To:

1. The Income Tax Officer,
   Ward I(c), Nagapattinam.

2. The Registrar,
   Income Tax Appellate Tribunal,
   Chennai.

3. M/s.Sekar Textiles,
   Tiurnallar Road,
   Karaikkal.

+1cc to M/s.Hema Muralikrishnan, Advocate, SR.No.8355.

W.P.No.24144 of 2003

SSV(CO)
CSR: 04.03.2020

WEB COPY

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