

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.01.2020

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.23045 to 23047 of 2011
and
M.P.Nos.1,1 and 1 of 2011

Verizon Data Services India Private Limited
Rep.by its Director,
S.Ramakrishnan,
Olympia Tech Park,
9th Floor, Altius,
Block No.1, Sidco Industrial Estate,
Guindy,
Chennai 600 032.

..Petitioner in all W.Ps

/versus/

The Authority for Advance Rulings,
5th Floor, NDMC Buildings,
Yashwant Place, Satya Marg,
Chanakyapuri,
New Delhi 110 021.

The Income Tax Officer,
International Taxation-II,
VIIth Floor, Annexe Buildings,
121, Nungambakkam High Road,
Chennai 600 034.

Assistant Commissioner of Income Tax
Company Circle III(4), 4rth Floor,
121, Nungambakkam High Road,
Chennai 600 034.

..Respondents in all W.Ps

Prayer in W.P.No.23045/2011:Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records in F.No.ITO(IT) (1) (2)/AAR/11-12 dated 27.09.2011 relating to the Assessment Year 2009-10 on the file of the 2nd respondent and quash the same.

Prayer in W.P.No.23046/2011: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records in F.No.ITO(IT) (1) (2)/AAR/11-

12 dated 27.09.2011 relating to the Assessment Year 2010-11 on the file of the 2nd respondent and quash the same.

Prayer in W.P.No.23047/2011: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records in F.No.ITO(IT)(1)(2)/AAR/11-12 dated 27.09.2011 relating to the Assessment Year 2011-12 on the file of the 2nd respondent and quash the same.

For Petitioner : Mr.N.Venkatraman
(in all WPs) Senior Counsel for
Mr.N.Muthukumar

For Respondents : Ms.Hema Muralikrishnan
(in all WPs) Standing Counsel

COMMON ORDER

These Writ Petitions have been filed praying to issue a Writ of Certiorari calling for the records in F.No.ITO(IT)(1)(2)/AAR/11-12 dated 27.09.2011 relating to the Assessment Years 2009-10; 2010-11 and 2011-12 respectively on the file of the 2nd respondent and quash the same.

2. The impugned notices have been issued pending disposal of both the petitioner's and the respondents revenue's Special Leave Petitions before the Hon'ble Supreme Court.

3. The respective Special Leave Petitions have been filed before the Hon'ble Supreme Court against the order dated 09.08.2011 of the Division Bench of this Court in W.P.No.14921 of 2011. The said Writ Petition was filed by the petitioner against the order dated 27.05.2011 of the Authority for Advance Rulings (Income Tax), New Delhi.

4. By the said order, the Division Bench of this Court has partly allowed the above said Writ Petition and partly remitted the case back to the Authority for Advance Rulings (Income Tax), New Delhi, to pass a fresh order. It is during the pendency of the aforesaid appeals, the impugned notices have been issued.

5. Technically the issue is pending before the Authority for Advance Rulings (Income Tax), New Delhi in view of the order of the Division Bench of this Court in W.P.No.14921 of 2011, but also is awaiting for further orders in the respective Special Leave Petitions of the respective parties herein.

6. As per Section 245RR of the Income Tax Act, 1961, no income tax authorities or the Appellate Authorities shall

proceed to decide any issue in respect of which an application has been made by an applicant under Section 245Q(1) of the Income Tax Act, 1961.

7. Since the issue is pending before the Authority for Advance Rulings (Income Tax), the 2nd respondent cannot proceed further. Therefore, no useful purpose will be served in filing upon the petitioner to appear for a hearing in respect of an issue which is pending resolution before the Authority for Advance Rulings (Income Tax), New Delhi.

8. I am therefore inclined to direct the 2nd respondent to keep the hearing pursuant to the impugned notices in abeyance and to await for further outcome of decision of the Hon'ble Supreme Court. The 2nd respondent may call upon the petitioner for a hearing subject to the outcome of decision of the Hon'ble Supreme Court.

9. Accordingly, the present Writ Petitions stand disposed. No cost. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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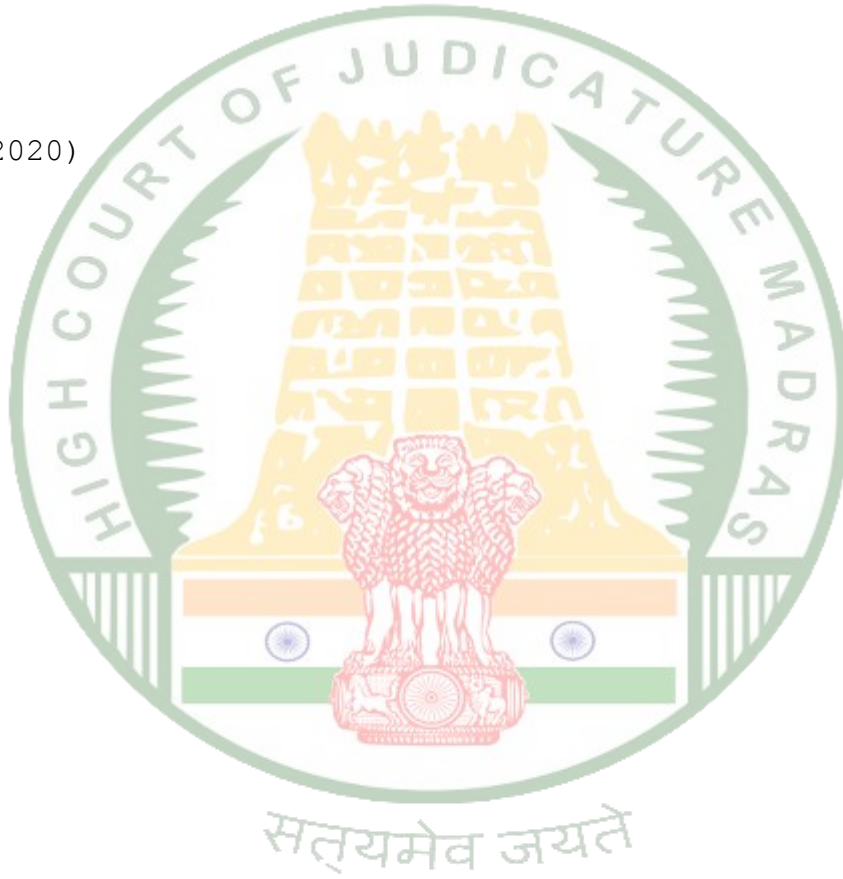
- 1.The Authority for Advance Rulings,
5th Floor, NDMC Buildings,
Yashwant Place, Satya Marg,
Chanakyapuri,
New Delhi 110 021.
- 2.The Income Tax Officer,
International Taxation-II,
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- 3.The Assistant Commissioner of Income Tax
Company Circle III(4), 4rth Floor,
121, Nungambakkam High Road,
Chennai 600 034.

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.7720

+3cc to Mr.N.Muthukumar, Advocate, S.R.No.7860

W.P.Nos.23045 to 23047 of 2011
and
W.M.P.Nos.1,1 and 1 of 2011

NMI (CO)
RN (26/06/2020)



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