

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 16582 of 2016

and

W.M.P. Nos. 14317 and 14318 of 2016

M/s. Arputharaj & Radhakrishnan (AOP),
Represented by its Member S. Arputharaj,
No. 5, Krishna Nagar,
Sowripallayam,
Coimbatore - 641 028.

... Petitioner

-vs-

Deputy Commissioner of Income Tax,
Central Circle - 3 (i/c),
Income Tax Office,
63, Race Course Road,
Coimbatore - 641 018.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned order dated 28.03.2016 for the PAN No. AACAA2376G for the assessment year 2007-08 passed by the Respondent and quash the same.

For Petitioner : Mr. R.Anish Kumar

For Respondent : Mr. A.P.Srinivas,
Senior Standing Counsel

O R D E R

(through video conference)

The Writ Petition had been filed challenging the Order No. I.T.N.S. 65 dated 28.03.2016 passed by the Respondent under Section 143(3) read with Section 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act' for short) in respect of the Petitioner.

2. When it is pointed out that the Petitioner has got an effective alternative remedy to prefer appeal against that order under Section ***246-A** of the Act, within a period of ***30** days from the date of its receipt before the jurisdictional Appellate

Authority, who has been empowered to condone delay in filing such appeal, Learned Counsel for the Petitioner seeks permission of this Court to withdraw the Writ Petition with liberty to resort to the aforesaid procedure. He has filed a memo dated 11.11.2020 to that effect through e-mail, which is placed on record.

3. In the result, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 26.04.2016, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, the connected Miscellaneous Petitions are closed. No costs.

s/d-
Assistant Registrar
Dated: 02.12.2020

*** Corrected as per order
of this Court dated 03.12.2020
in W.P.No.16582/2016.
Sd/- Assistant Registrar(CS VII)
Dated: 28.12.2020**

True Copy

Sub-Assistant Registrar

vjt/kv
To

The Deputy Commissioner of
Income Tax,
Central Circle - 3 (i/c),
Income Tax Office,
63, Race Course Road,
Coimbatore - 641 018.

Copy to
The Section Officer
ER Section
High Court, Madras 104.

+1 CC to Mr.R. Anish Kumar, Advocate sr 37234.
+1 CC to Mr.A.P. Srinivas, advocate sr 36824.
+1 CC to Mr.A.P. Srinivas, advocate sr 39003

W.P. No. 16582 of 2016

EV(CO)
SP(03/12/2020)
SP(29/12/2020)