IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2020

CORAM

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

W.P. No. 9185 of 2013
and
W.M.P.Nos. 1 to 3 of 2013

V.G. Rajendran ... Petitioner

-vs-

1. Settlement Commission (IT)
(Additional Bench,
640, Anna Salai,
Nandanam,
Chennai-600 035.

2. The Commissioner of Income Tax-X,
Aayakar Bhavan,
121, Uttamar Gandhi Salai,
Chennai - 600 034.

3. The Assistant Commissioner of Income Tax,
Business Range XIII,
Aayakar Bhavan,
Uttamar Gandhi Salai,
Chennai - 600 034. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the First Respondent in File No.TN/CN/10/2012-13/40/IT and to quash the impugned order dated 28.03.2013 passed under Section 245 (D) 1 of the Income Tax Act, 1961 for the Assessment Years 2005-06 and 2006-07.

For Petitioner : Ms. Kavitha Deenadhayalan

For Respondents: Mrs. Hema Muralikrishnan

O R D E R

(through video conference)

Heard Ms. Kavitha Deenadhayalan, Learned Counsel for the Petitioner and Mrs. Hema Muralikrishnan, Learned Counsel appearing for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition challenges the order dated 28.03.2013 passed by the First Respondent under Section 245-D of the Income Tax Act, 1961 (hereinafter referred to as 'the Act' for short) proposing to re-open the assessment of the Petitioner for the assessment years 2005-2006 and 2006-2007.

3. Learned Counsel for the Respondents has filed a memo dated 07.10.2020 in which it has been stated as follows:-

> "This Writ Petition has been filed challenging the order of the Settlement Commission dt.28.03.2013 dismissing the settlement application filed by the assessee. The Assessee had approached the Settlement Commission by filing application u/s.245C of the Act seeking to settle the disputes for the Assessment years 2005-06 and 2006-07. The assessee had approached the Settlement Commission after the assessing officer had issued notices for reopening of assessment for the Ays.2005-06 and 2006-07 and the Settlement Commission had declined to entertain the application in the light of Proviso to Sec.245A which specifically excludes a proceeding for assessment u/s.247 from the ambit of settlement envisaged under Chapter XIX-A.
>
> The Petitioner herein has not advacned any arguments in respect of this Writ Petition. Further, subsequent to the dismissal of the application by the Settlement Commission, further proceedings have been taken by the assessing officer for completion of reassessment proceedings for AY.2005-06 and 2006-07 as explained supra under serial nos.1 & 2. Therefore the order of the Settlement Commission dismissing the application has attained finality and the Writ Petition WP.9185 of 2013 ought to be dismissed."

4. In view of the aforesaid subsequent events after the filing of the Writ Petition, nothing nothing remains for further consideration in this Writ Petition.

5. Accordingly, the Writ Petition is disposed. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

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+1cc to Mrs.Hema Muralikrishnan, Advocate Sr.33320

W.P. No. 9185 of 2013

sra[co]
srg 06/11/2020