IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2020

CORAM

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

W.P. No. 9186 of 2013
and
W.M.P.No. 1 of 2013

V.G. Rajendran ... Petitioner

-vs-

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

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 Respondent in PAN No.AABPR8106R and to quash the impugned order dated 23.03.2012 issued for the Assessment Year 2005-2006.

For Petitioner : Ms. Kavitha Deenadhayalan

For Respondent : 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 notice dated 23.02.2012 issued by the assessing officer under Section 148 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 year 2005-2006.

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

"This writ petition has been filed by the Petitioner challenging the notice dt.23.03.2012 issued by the Assessing Officer u/s.148 of the Income Tax Act, 1961 proposing to reopen the assessment for the Assessment year 2005-06. It is submitted that the said notice dt.19.03.2013 culminated in an order dt.02.04.2013 passed u/s.143(3) r.w.s.147 of the Act and the assessee had filed appeal before CIT(A)-6 and the Appellate order was passed on 22.12.2014 upholding the order of the assessing officer. Subsequently, the appellant filed an appeal before the ITAT and the ITAT passed order on 23.11.2017 vide ITA No.661/Mds/2015 remanding the case to the Assessing officer.

Thereafter the Assessing Officer passed order dt.26.12.2018 and the assessee filed appeal before the CIT(A) and the CIT(A) vide order dt.18.09.2020 in ITA No.128/CIT(A)-6/2018-19 dt.18.09.2020 allowed the appeal.

Hence, in the light of the fact that the Writ Petition was filed challenging the notice issued u/s.148 and which had culminated in an order of reassessment and the subsequent developments, the said Writ Petition WP No.9186 of 2013 may be dismissed as infructuous or closed."

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

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

W.P. No. 9186 of 2013

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