IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2020

CORAM

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

W.P. No. 9187 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 19.03.2013 issued for the Assessment Year 2006-2007.

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 19.03.2013 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 2006-2007.

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

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"This writ petition has been filed by the petitioner challenging the notice dt.19.03.2013 issued by the Assessing Officer u/s.148 of the Income Tax Act, 1961 proposing to reopen the assessment for the Assessment year 2006-07. It is submitted that the said notice dt.19.03.2013 culminated in an order dt.21.03.2014 and the same has attained finality.

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, the said Writ Petition WP No.9187 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. 9187 of 2013

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