

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.8489 & 8494 of 2020

and WMP.Nos.10245 & 10257 of 2020

M/s.Pothys Private Limited,
Rep. by its Managing Director Mr.S.Ramesh
Chennai-17 .. Petitioner in both Wps

Vs.

- 1.The Income Tax Settlement Commission,
Additional Bench, Chennai.
Ministry of Finance, Department of Revenue,
640, Anna Salai, Nandanam,
Chennai - 600 035.
- 2.Principal Commissioner of Income Tax,
Central circle - I,
Investigation Wing, 3rd Floor,
M.G.Road, Chennai - 600 034.
- 3.Assitant Commissioner of Income Tax,
Central Circle -1 (3),
Investigation Building, 3rd Floor,
M.G.Road, Chennai - 600 034. .. Respondents in both Wps

Prayer in both WPs: Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the 1st respondent to exclude the intervening lockdown time period (between 25.03.2020 to 30.06.2020 and the further lockdown period if any extended by the Central/State Government) from the calculation of limitation as under Section 245D(4A) of the Income Tax Act, 1961 and thus grant sufficient opportunity to the petitioner in order to complete the proceedings u/s.Section 245D(4) of the Income Tax Act, 1961 in S.A. Nos.TN CN51/2018-19/73/IT and TNCN 51/2018-19/72/IT as per law.

For Petitioner : Ms.Vandana Vyas
For Respondents : Mr.Jayapratap,
Standing Counsel

C O M M O N O R D E R

Ms.Vandana Vyas, learned counsel for the petitioner draws my attention to Notification dated 24.06.2020- S.O.2033(E).--, wherein the last date for compliance with or completion of

proceedings, including those before the Settlement Commission, stands extended till 31.03.2021.

2. Recording the aforesaid, both Writ Petitions are closed. No costs. Consequently, connected Miscellaneous Petitions are also closed.

-s/d-

Assistant Registrar (CS-I)

True Copy

Sub-Assistant Registrar

To

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