

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.11.2020

CORAM

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

W.P.NO.5326 OF 2014

AND

W.M.P.NO.2 OF 2014

Gemini Industries & Imagine Pvt. Limited
Rep.by its Director, Mr.A.Manohar Prasad,
28, New Bangaru Colony, West KK Nagar,
Chennai - 600 078.

... Petitioner

-vs-

The Assistant Commissioner of Income-Tax
Media Circle I, Room No. 311, Third Floor,
Wanaparth Block, 121 MG Road,
Aayakar Bhavan,
Chennai - 600 034.

... Respondent

Prayer:-

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, quashing the impugned order ACIT/mediacircle 1/148/2013-14 dated 27.01.2004 issued by the Respondent dismissing the objections of the Petitioner to the reopening of its income tax assessment for the assessment year 2008-2009 under Section 147 of the Income Tax Act, and consequently, the Respondent or any of its subordinates, agents or any other person claiming under the Respondent from reassessing the Petitioner's income tax for the assessment year 2008-09 under Section 147 of the Income Tax Act, 1961.

For Petitioner : Mr.Suhrith Parthasarathy
For Respondent : Mr.Prabhu Mukunth Arunkumar
Junior Standing Counsel

O R D E R
(through video conference)

Heard Mr.Suhrith Parthasarathy, Learned Counsel for the Petitioner and Mr.Prabhu Mukunth Arunkumar, Learned Junior Standing Counsel appearing for the Respondent, perused the materials placed on record, apart from the pleadings of the parties.

2. Learned Counsel for the Petitioner states that after the filing of the Writ Petition, the Petitioner, which is a Company, has gone into liquidation in terms of the order dated 29.01.2016 in Company Petition No. 178 of 2015 passed by this Court, and the copy of that order has been produced. In view of the same, the Writ Petition cannot be prosecuted further by the Petitioner. However, it would not preclude the Official Liquidator representing the Petitioner to seek the relief claimed in appropriate legal proceedings in the manner recognized by law.

3. Accordingly, the Writ Petition is dismissed with the aforesaid clarifications. Consequently, the connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

maya/msm

To

The Assistant Commissioner of Income-Tax,
Media Circle I, Room No. 311, Third Floor,
Wanaparth Block, 121 MG Road,
Aayakar Bhavan, Chennai - 600 034.

+lcc to M/S.Hema Muralikrishnan, Advocate, S.R.No.36005

W.P.No.5326 of 2014

SJ(CO)
CS/20/11/2020