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IN HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2020

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.11206 OF 2014 & 35830 OF 2016

AND

M.P.NO.1 OF 2014 & W.M.P.NO.30733 OF 2016

M/s.Star Health and Allied Insurance Co. Ltd.,
Rep.by its Chief Financial Officer,
Mr.S.Ramaswamy,
No.1, Star Insurance Towers,
New Tank Street, Valluvar Kottam High Road,
Nungambakkam, Chennai - 600 034.

...Petitioner in both W.Ps.

Vs.

Deputy Commissioner of Income Tax,
Company Circle VI (2),
7th Floor, New Block, Room No.705,
121, Mahatma Gandhi Road,
Chennai - 600 034.

... Respondent in both W.Ps.

Prayer in W.P.No.11206 of 2014:

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in PAN AAJCS4517L dated 31.03.2014 for Assessment Year 2011-12 on the file of the respondent and quash the same.

Prayer in W.P.No.35830 of 2016:

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ direction or order in the nature of certiorari and call for the records on the file of the respondent and quash the impugned proceedings in No. Misc/Corp.Cir 6(2)/2014-15 dated 26.09.2016 along with notice issued by the respondent u/s 148 of the Act dated 18.03.2016 in PAN No. AAJCS4517L for the assessment year 2010-11.



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For Petitioner : Mr.M.P.Senthil Kumar
in W.P.No.11206 of 2014
: Mr.R.Sivaraman
in W.P.No.35830 of 2016

For Respondent : Mr.A.N.R.Jayaprathap
Standing Counsel
in both W.Ps.

C O M M O N O R D E R

By this common order both the Writ Petitions are being disposed.

2. Both side counsels fairly submit that this issue at the moment is squarely covered against the respondent revenue in terms of the Division Bench of the Delhi High Court in the case of Oriental Insurance Co. Ltd Vs. DCIT, (2018) 407 ITR 658(Del), which has been followed by this Court.

3. The learned standing counsel for the respondent revenue further submits that the revenue has preferred SLPs. before the Hon'ble Supreme Court against the above mentioned decision.

4. Since the issue is at the moments covered in favour of the petitioner and considering the fact that the issue is also pending before the Hon'ble Supreme Court, I am inclined to set aside the impugned notice and the order and remit the cases back to the respondent to pass a fresh order. The respondent revenue is directed to await for the final decision of the Hon'ble Supreme Court in the three mentioned appeals i.e. C.A.Nos.007580, 007683 & 007685 of 2019.

5. Accordingly, the impugned notice and the order are set aside and the cases are remitted back to the respondent revenue to pass appropriate order after the Hon'ble Supreme Court gives its decision on the subject.

6. Accordingly, the present Writ Petitions stand disposed. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(Writ)

//True Copy//

Sub Assistant Registrar

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To

Deputy Commissioner of Income Tax,
Company Circle VI (2),
7th Floor, New Block, Room No.705,
121, Mahatma Gandhi Road,
Chennai - 600 034.

+1cc to Mr.N.Muthu Kumar, Advocate, S.R.No.14083

+2cc to Mr.A.P.Srinivas, Sr.Standing Counsel, S.R.No.14167,14163

W.P.Nos.11206 of 2014 & 35830 of 2016 and
M.P.No.1 of 2014 & W.M.P.No.30733 of 2016

RSV(CO)
CS/08/07/2020