

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.44305, 44309 & 44327 of 2016
and

W.M.P.Nos.38164, 38165, 38170,
38171, 38189 & 38190 of 2016

In W.P.No.44305 of 2016

M/s.Dishnet Wireless Limited,
Spencer Plaza 5th Floor,
769, Anna Salai,
Chennai 600 002
rep. by its Authorised Signatory
Mr.K.Raghuraman

..Petitioner

-Vs-

The Assistant Commissioner of Income Tax (OSD),
Company Range-1, 6th Floor,
Aayakar Bhavan-Wanapathy Block,
121, Mahatma Gandhi Salai,
Nungambakkam,
Chennai-600 034.

..Respondent

PRAYER in W.P.No.44305 of 2016: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in the impugned notice dated 31.03.2015 bearing PAN: AAACD5767E, as also letter dated 26.11.2015 bearing PAN: AAACD5767E/148/2008-09, the notice dated 29.09.2016 bearing PAN: AAACD5767E/2008-09 and the order dated 30.11.2016 issued in support thereof by the respondent and all proceedings pursuant thereto and to quash the same as illegal, arbitrary and unconstitutional and consequently forbear the respondent from proceeding with re-assessment under Sections 147 & 148 of the Income Tax Act, 1961 in respect of the Assessment Year 2008-09.

In W.P.Nos.44309 & 44327 of 2016

M/s.Aircel Cellular Ltd.,
Spencer Plaza 5th Floor,
769, Anna Salai,
Chennai 600 002
rep. by its Authorised Signatory
Mr.K.Raghuraman

..Petitioner in both W.Ps

-Vs-

The Deputy Commissioner of Income Tax,
Company Range-1(1), 6th Floor,
Aayakar Bhavan-Wanapathy Block,
121, Mahatma Gandhi Salai,
Nungambakkam,
Chennai-600 034.

..Respondent in both W.Ps

PRAYER in W.P.44309 of 2016: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in the impugned notice dated 31.03.2015 bearing PAN: AAACR4136R, as also letter dated 26.10.2015 bearing PAN: AAACR4136R/148/2008-09, the notice dated 29.09.2016 bearing PAN: AAACR5136/2008-09 and the communication dated 21.12.2016 bearing PAN:AAACR4136R/DC-CP.C-1(1) issued in furtherance thereof by the respondent and all proceedings pursuant thereto and to quash the same as illegal, arbitrary and unconstitutional and consequently forbear the respondent from proceeding with re-assessment under Sections 147 & 148 of the Income Tax Act, 1961 in respect of the Assessment Year 2008-09.

PRAYER in W.P.44327 of 2016: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in the impugned notice dated 31.03.2015 bearing PAN: AAACS4449J, as also letter dated 26.10.2015 bearing PAN: AAACS4449J/148/2008-09, the notice dated 29.09.2016 bearing PAN: AAACS4449J/2008-09 and the communication dated 21.12.2016 bearing PAN:AAACS4449J/CO.C-1(1) issued in support thereof by the respondent and all proceedings pursuant thereto and to quash the same as illegal, arbitrary and unconstitutional and consequently forbear the respondent from proceeding with re-assessment under Sections 147 & 148 of the Income Tax Act, 1961 in respect of the Assessment Year 2008-09.

For Petitioner : Mr.Vishnu Mohan
in all W.Ps

For Respondent : Mrs.Hema Murali Krishnan
Sr. Standing counsel in all W.Ps

COMMON ORDER

With the consent of both parties, the Writ Petitions are taken up today and heard through video conferencing.

2. It is mentioned that the Company is under liquidation. Therefore, these Writ Petitions are dismissed with liberty to

either revive the Writ Petitions or file fresh Writ Petitions at the instance of the liquidator, or at the instance of the petitioner, as and when the petitioner comes out of the liquidation proceedings. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Deputy Commissioner of Income Tax,
Company Range-1(1), 6th Floor,
Aayakar Bhavan-Wanapathy Block,
121, Mahatma Gandhi Salai,
Nungambakkam,
Chennai-600 034.
2. The Assistant Commissioner of Income Tax (OSD),
Company Range-1, 6th Floor,
Aayakar Bhavan-Wanapathy Block,
121, Mahatma Gandhi Salai,
Nungambakkam,
Chennai-600 034.

W.P.Nos.44305, 44309 & 44327 of 2016
and
W.M.P.Nos.38164, 38165, 38170,
38171, 38189 & 38190 of 2016

MP (CO)
RV (23/11/2020)

सत्यमेव जयते
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