

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.25443 & 26306 to 26310 of 2014
and
W.M.P.Nos.1, 1, 1 & 2 of 2014

All India Federation of Tax Practitioners,
Regd.Office: 215, Rewa Chambers,
31, New Marine Lines,
Mumbai - 400 020,
having its Zonal Office at:
No.51, Nungambakkam High road,
Chennai - 600 034
Rep by its Secretary, Sri.G.Baskar,
Son of Late N.R.Govindaswamy.

... Petitioner in W.P.No.25443 of 2014

G.Baskar

...Petitioner in W.P.No.26306 of 2014

CNGSN & Associates,
Chartered Accountants,
Represented by its Partner,
B.Ramakrishnan, Swathi Court,
Flat No.C&D, 22, Vijayaraghava Road,
T.Nagar, Chennai - 600 017.

...Petitioner in W.P.Nos.26307 to 26310
of 2014

Vs.

1.Central Board of Direct Taxes,
Government of India,
Ministry of Finance,
(Department of Revenue),
Room No.147 B-II, Norty Block,
New Delhi - 110 001.

...Respondent in W.P.Nos.25443 & 26306 of 2014

2.Union of India,
Rep by its Secretary,
Ministry of Finance, Revenue Department,
Government of India, North Block,
New Delhi - 110 001.

... Respondent in all W.Ps.

3.Income Tax Officer,
Business Ward XIII,
121, Nungambakkam High Road,
Chennai - 600 034.

...Respondent in W.P.No.26306 of 2014

4.The Central Board of Direct Taxes,
Department of Revenue,
Ministry of Finance,
Government of India,
New Delhi 110 001.

...Respondent in W.P.Nos.26307 to 26310 of 2014

Prayer in W.P.No.25443 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the respondents to issue appropriate directions/order/instructions extending the time for filing of Income Tax Return in respect of Assessment Year 2014-2015 to 30.11.2014, in tandem with the order of the 1st Respondent in F.N.133/24/2014-TPL dated 20.08.2014 or to any other date to which the filing of Tax Audit Report may be postponed.

Prayer in W.P.No.26306 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the respondents to issue appropriate directions/order/instructions extending the time for filing of Income Tax Return in respect of Assessment Year 2014-2015 to 30.11.2014, in tandem with the order of the 1st Respondent in F.N.133/24/2014-TPL dated 20.08.2014 or to any other date to which the filing of Tax Audit Report may be postponed.

Prayer in W.P.No.26307 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, call for the records of the second respondent and quash the impugned Notification No.33/2014 dated 25.07.2014 and the consequential extension order in Order F.No.133/24/2014-TPL dated 20.08.2014.

Prayer in W.P.No.26308 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the respondent to 1 and 2 to postpone the enforcement/applicability of the Impugned Notification No.33/2014 dated 25.07.2014 by one year i.e. From AY 2014-15 to AY 2015-16.

Prayer in W.P.No.26309 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the respondent to 1 and 2, hence-forth, make any alterations in Forms and Utilities, applicable to an assessment year subsequent to the assessment year in which such alteration are introduced and also invite comments from stakeholders such as professional bodies etc. on the proposed changes.

Prayer in W.P.No.26310 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the second respondent, in the typical set of facts, to extend the due-date for filing

the Income Tax Return (ITR) also to 30.11.2014, i.e. The due-date for filing of the Tax Audit Report (TAR), provided in Order F.No.133/24/2014-TPL dated 20.08.2014.

For Petitioner : Mr.G.Baskar for
(in W.P.No.25443 Mr.N.Muthukumar
& 26306 of 2014)
(in W.P.Nos.26307 Mr.R.Sivaraman
to 26310 of 2014)

For Respondents : Mr.T.Pramod kumar Chopda
Senior Standing Counsel
(in W.P.No.25443 for R1 & R2
& 26306 of 2014)
(in W.P.Nos.26307
to 26310 of 2014)

Mr.T.Ravikumar
Senior Standing Counsel
for R1 & R2

COMMON ORDER

The learned counsel for the petitioner submits that these Writ Petitions had become infructuous and he has also made an endorsement to that effect.

2.Recording the same, these Writ Petitions are dismissed as withdrawn. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1.Central Board of Direct Taxes,
Government of India,
Ministry of Finance,
(Department of Revenue),
Room No.147 B-II, Norty Block,
New Delhi - 110 001.

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2.The Secretary
Union of India,
Ministry of Finance, Revenue Department,
Government of India, North Block,
New Delhi - 110 001.

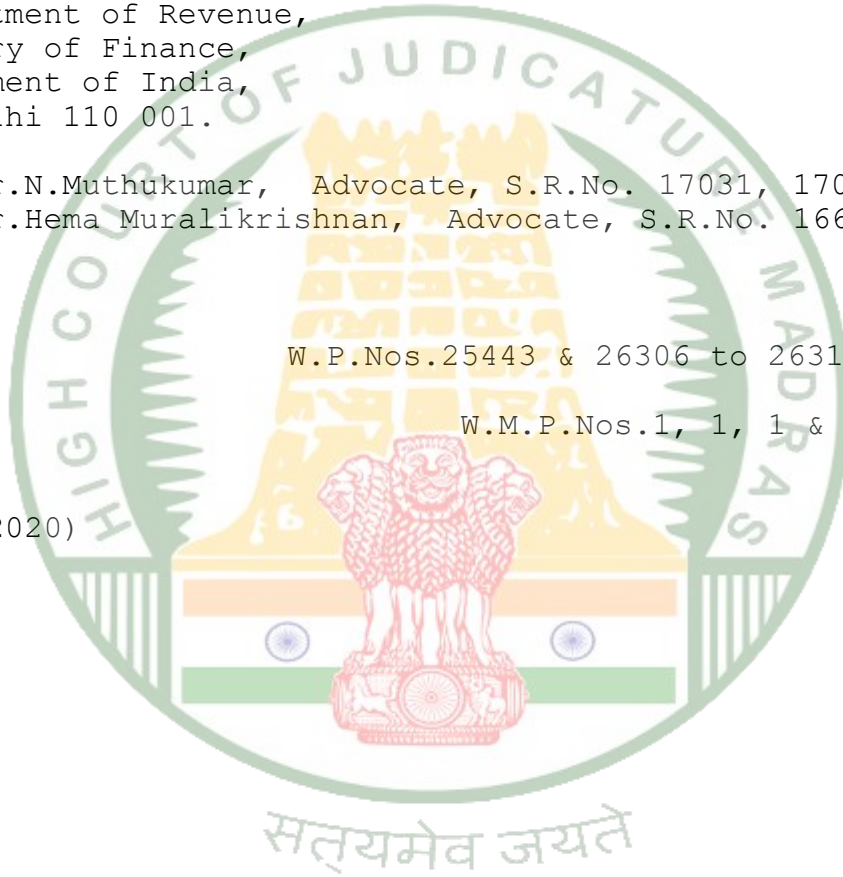
3.Income Tax Officer,
Business Ward XIII,
121, Nungambakkam High Road,
Chennai - 600 034.

4.The Central Board of Direct Taxes,
Department of Revenue,
Ministry of Finance,
Government of India,
New Delhi 110 001.

+lcc to Mr.N.Muthukumar, Advocate, S.R.No. 17031, 17032
+lcc to Mr.Hema Muralikrishnan, Advocate, S.R.No. 16656

W.P.Nos.25443 & 26306 to 26310 of 2014
and
W.M.P.Nos.1, 1, 1 & 2 of 2014

KJ(CO)
GN(25/06/2020)



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