

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.03.2020

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.27394 & 27395 of 2014

and

MP.Nos.2 & 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.27394 of 2014

Sri.G.Baskar

...Petitioner in W.P.No.27395 of 2014

Vs.

1.Central Board of Director Taxes,
Government of India, rep.by its Director,
Ministry of Finance, (Department of Revenue)
Room No.147 B-II, North Block,
New Delhi - 110 001.

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

...1st & 2nd Respondents in both Wps.

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

...3rd Respondent in W.P.No.27395 of 2014

Common Prayer: Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in F.No.153/53/2014-TPL (Pt.I) dated 26th September 2014 on the file of the 1st respondent and quashing Paragraph 7 thereof as well as all references thereto in the Circular relating to the levy of interest u/s 234A of the Income Tax Act and direct that the Return of Income is accepted to the effect that the extension of 'due date' for filing of return of income to the 30th of November, 2014 is unconditional and unqualified in all respects.

For Petitioner(s) : Mr.N.Muthukumar in both Wps.

For Respondents : Mrs. Hema Murali Krishnan,
in both WPs.

COMMON ORDER

When these writ petitions were taken up for consideration, the learned counsel for the petitioner(s), on instructions, submitted that the relief sought for herein has become infructuous and hence, nothing survives for adjudication.

2.In view of the above submission made by the learned counsel for the petitioner(s), these writ petitions are dismissed as having become infructuous. No costs. Consequently, connected Miscellaneous Petitions are also dismissed.

Sd/-

Assistant Registrar

//True Copy// सत्यमेव जयते

Sub Assistant Registrar

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To

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

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

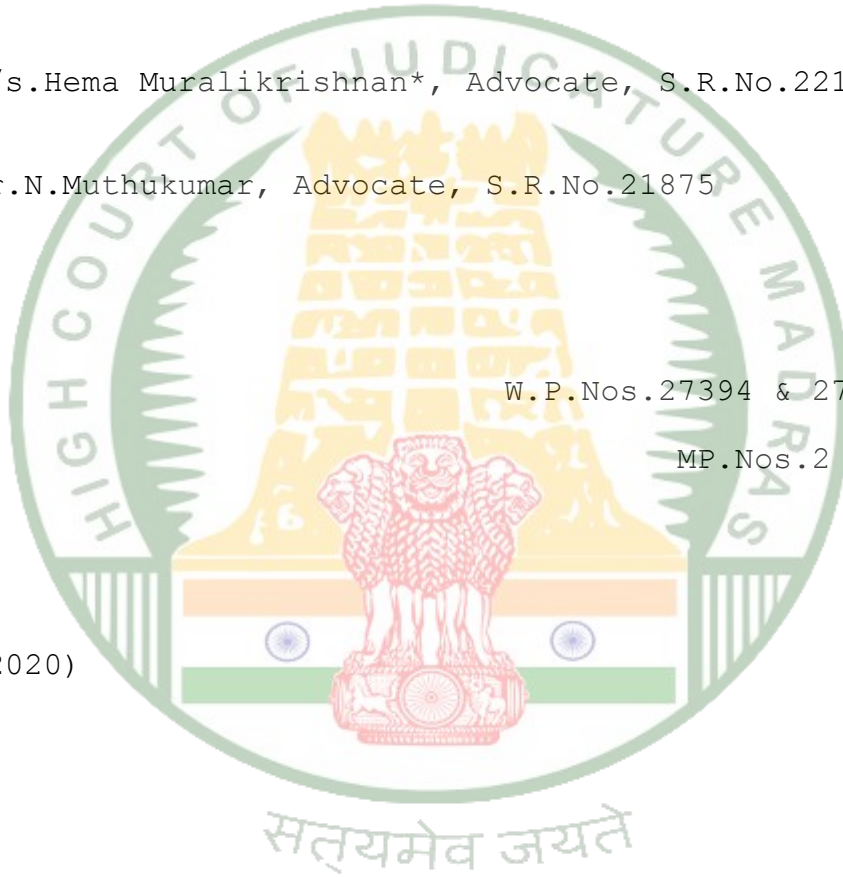
3. Income Tax Officer,
Business Ward XIII,
121, Nungambakkam High Road,
Chennai - 600 034.

+1cc to M/s.Hema Muralikrishnan*, Advocate, S.R.No.22192

+1cc to Mr.N.Muthukumar, Advocate, S.R.No.21875

W.P.Nos.27394 & 27395 of 2014
and
MP.Nos.2 & 2 of 2014

GMR (CO)
RN (25/06/2020)



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