IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2020

CORAM

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

W.P. NO. 10896 OF 2017

AND

W.M.P. NO. 11843 OF 2017

M/s. Advantage Strategic Consulting Pvt. Ltd.,
Represented by its Director,
Mr. M.Rajesh,
Flat 3 B, Bajaj Apartments,
7/4, Nandanam Extension Main Road,
Chennai - 600 036. ... Petitioner

-vs-

1. The Principal Commissioner of Income Tax, Central - 2,
   Room No. 302, III Floor,
   Investigation Wing,
   No. 46, M.G.Road,
   Nungambakkam,
   Chennai - 600 034.

2. The Deputy Commissioner of Income Tax, Central Circle 2(1),
   Investigation Wing,
   Income Tax Department,
   Room No. 122, 1st Floor, New No. 46, M.G.Road,
   Nungambakkam,
   Chennai - 600 034. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the First Respondent relating to order dated 31.03.2017 having Ref. No. C. No. 2744/ C-2/2015-16/28 passed under Section 263 of the Income Tax Act, 1961, in the case of the Petitioner for the Assessment Year 2012-13 and quash the same insofar as it is vitiated by legal malafides, lacking in bonafides, abuse of authority, wrongful exercise of discretion under Section 263 of the Income Tax Act, without jurisdiction and a nullity for having been passed in gross violation of principles of natural justice.

For Petitioner : Ms. C.Uma

For Respondents: Mr. A.P.Srinivas, Standing Counsel

O R D E R
(through video conference)

The Writ Petition had been filed challenging the Order in C. No. 2744/ C-2/2015-16/28 passed by the First Respondent under Section 263 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act' for short) for the assessment year 2012-2013 in respect of the Petitioner.

2. When it is pointed out by the Learned Standing Counsel appearing for the Respondents that the Petitioner has got an effective alternative remedy to challenge the impugned order by way of appeal under Section 253 of the Act before the Income Tax Appellate Tribunal, Learned Counsel for the Petitioner seeks permission of this Court to withdraw the Writ Petition with liberty to resort to the aforesaid procedure. She has filed a memo dated 27.11.2020 to that effect through e-mail, which is placed on record.

3. In the result, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 20.04.2017, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, the connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

vjt

To

1. The Principal Commissioner of Income Tax, Central - 2,
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   Room No. 122, 1st Floor, New No. 46, M.G.Road,
   Nungambakkam,
   Chennai - 600 034.

+1cc to Ms.C.Uma, Advocate, S.R.No.38105
+1cc to Mr.A.P.Srinivas, Advocate, S.R.No. 38210

W.P. No. 10896 of 2017

AJS(CO)
NRA(11/12/2020)