IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2020

CORAM

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

W.P. No. 32067 of 2017
and
W.P. No. 8270 of 2018
and
W.M.P. No. 35210 of 2017
and
W.M.P. No. 10236 of 2018

S.Ravishankar,
No. 2, Lakshminarasimhan Street,
T.Nagar,
Chennai - 600 017. ...Petitioner in both W.P.s

-vs-

1. The Principal Commissioner of Income Tax,
Chennai 1,
121, Nungambakkam High Road,
Chennai - 600 034.

2. The Deputy Commissioner of Income Tax,
Non - Corporate Circle 2,
121, Nungambakkam High Road,
Chennai - 600 034. ...Respondents in both W.P.s

Prayer in W.P. No. 32067 of 2017:- 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 First Respondent Principal Commissioner of Income Tax, Chennai 1, Chennai in file C. No. 217/13(264)/Pr.CIT.1/2015-16 for the assessment year 2012-13 and quash the impugned order dated 20.02.2017 under Section 264 of the Income Tax Act, 1961, and consequently direct the First Respondent to grant the exemption claimed under Section 54B and Section 54F of the Act as well as deduction for the mortgage debt due to IDBI Bank.

Prayer in W.P. No. 8270 of 2018:- 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 First

Respondent Principal Commissioner of Income Tax, Chennai 1, Chennai C. No. 217/13(264)/Pr.CIT.1/2015-16 dated 20.02.2017 for the assessment year 2012-13 and consequently cancel the penalty of Rs.5 Crore levied under Section 271(1)(c) of the Act.

For Petitioner : Mr. R.Kumar

For Respondents : Mr. Prabhu Mukunth Arunkumar, Standing Counsel

C O M M O N O R D E R
(through video conference)

Learned Counsel for the Petitioner has filed a memo dated 08.12.2020 through e-mail, stating as follows:-

> "We have to inform the Hon'ble High Court that the Petitioner is not responding to our Phone calls made on various dates and SMSs sent to him and is totally out of our reach. Letters sent to the Petitioner by Speed Post under Postal receipt have also been returned as 'Unclaimed'. In view of the total non cooperation of the Petitioner and No instructions, we are considered to withdraw from the above (Two) Writ Petitions and related WMPs.
>
> We hereby withdraw our vakalats; we may be excused from further participation in the matters which may enable the Petitioner to make alternate arrangements for representing him before the Hon'ble High Court."

2. As it is reported by the Learned Counsel for the Petitioner that the Petitioner is not co-operating and is not traceable, these Writ Petitions are dismissed for non-prosecution. However, this would not preclude the Petitioner from seeking for restoration of the Writ Petitions to file in the manner prescribed by law. Consequently, the connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

vjt

To

1. The Principal Commissioner of Income Tax,
   Chennai 1,
   121, Nungambakkam High Road,
   Chennai - 600 034.

2. The Deputy Commissioner of Income Tax,
   Non - Corporate Circle 2,
   121, Nungambakkam High Road,
   Chennai - 600 034.

W.P. No. 32067 of 2017
and
W.P. No. 8270 of 2018

BP(CO)
RN(18/12/2020)