

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.07.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

REV.A.NO.84 OF 2021

M/s.Durr India Private Limited,  
Ground and Second Floor,  
Prestige Polygon,  
471, Anna Salai, Nandanam,  
Chennai - 600 035  
Represented by its Director  
Mr.Michael Berger.

... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax  
Corporate Range-1,  
4<sup>th</sup> Floor, Aayakar Bhawan,  
Wanaparthi Block, 121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.
2. The Deputy Commissioner of Income Tax  
Transfer Pricing Officer - 1(2),  
Room No.505, Tower-1, BSNL Building,  
No.16, Greams Road, Chennai - 600 006.

... Respondents

Review Application filed under Order 47 Rule 1 read with Section 114 of Civil Procedure Code to review the order dated 27.05.2021 in W.P.No.32751 of 2017 filed under Article 226 of Constitution of India to issue a Writ of Certiorari, Calling for records of the petitioner on the file of first respondent for the AY 2009-10 and quash the impugned order in PAN No.AACD3568P/2009-10 dated 14.11.2017

For Petitioner : Mr.Vikram Vijayaraghavan, for  
Mr.Subbaraya Aiyar Padmanabhan

For Respondents : Mr.Prabhu Mukunth Arun Kumar  
Junior Standing Counsel

O R D E R

This Review Application has been filed by the petitioner to review the order dated 27.05.2021 passed by this Court in W.P.No.32751 of 2017.

2. The learned counsel for the petitioner submits that the order dated 27.05.2021 passed by this Court in W.P.No.32751 of 2017 may be modified by deleting the words "by remitting the case back to the 2<sup>nd</sup> respondent to pass a Draft Assessment Order under the Provisions of the Income Tax Act, 1961" in Paragraph No.7 of the said order.

3. The learned Junior Standing Counsel for the respondents submits that the issue on the merits can be canvassed by the petitioner in their appeal that was pending before the Division Bench of this Court.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Junior Standing Counsel for the respondents.

5. This Review Application is disposed by modifying the order dated 27.05.2021 passed by this Court in W.P.No.32751 of 2017 as far as the Paragraph No.7, by deleting the words "by remitting the case back to the 2<sup>nd</sup> respondent to pass a Draft Assessment Order under the Provisions of the Income Tax Act, 1961". No cost.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Commissioner of Income Tax  
Corporate Range-1,  
4<sup>th</sup> Floor, Aayakar Bhawan,  
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2. The Deputy Commissioner of Income Tax  
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Room No.505, Tower-1, BSNL Building,  
No.16, Greams Road, Chennai - 600 006.

+1cc to Mr.Subbaraya Aiyar, Advocate, S.R.No.42265  
+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.42260

Rev.A.No.84 of 2021

KK(CO)  
PM/21/07/2022