

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.03.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 11149 of 2016
and
W.M.P. No. 9683 of 2016

T.K.Rajalakshmi,
W/o.T.K.Kumara Swamy

... Petitioner

Vs

1. The Deputy Commissioner of Income Tax,
Non-corporate Circle-2,
Room No.320, Wanaparthi Block,
3rd Floor, 121, Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.
2. The Principal Commissioner of Income Tax-I,
121, Nungambakkam High Road,
Nungambakkam, Chennai - 600 034. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the 1st respondent in PAN: ADQPR6875H/NCC-2/281B/2015-16, dated 22.2.2016 attaching provisionally the petitioner's lone residential property situated in No.69/A, Star Glow, Chamiers Road, R.A.Puram, Chennai.

For Petitioner : Mr.S.Sivaraman
For Respondents : Ms.Hema Muralikrishnan
Senior Standing Counsel

ORDER

The petitioner has challenged the impugned order passed by the 1st respondent under Section 281B of the Income Tax Act, 1961. The validity of the impugned order is dated 22.02.2016, is for a period of six months from the date of the said order.

2. As per the proviso, the order passed under Section 281B of the Income Tax Act, 1961, an order issued may be extended for a period not exceeding two years or for a period of sixty days after the date of order of the Assessment or re-assessment. Since, almost four years have lapsed, the impugned order has lost its potency/vigour in terms of the proviso to sub-section 2 of Section 281B of the Income Tax

Act, 1961. Therefore, nothing survives for adjudication in this writ petition and no further orders are required to be passed.

3. Therefore, this Writ Petition is closed. The petitioner is given liberty to intimate the final outcome of the writ petition and have the order of attachment lifted. No costs. Consequently, connected writ miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

arb

To

1. The Deputy Commissioner of Income Tax,
Non-corporate Circle-2,
Room No.320, Wanaparthi Block,
3rd Floor, 121, Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.
2. The Principal Commissioner of Income Tax-I,
121, Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.

+1cc to Mr.S.Sivaraman, Advocate, S.R.No.13107.
+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.13308.

W.P. No. 11149 of 2016
and

W.M.P. No. 9683 of 2016

PL(CO)
CSR 26.03.2021

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