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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.07.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.Nos.12451 & 12452 of 2012
and
W.M.P.Nos.1 & 1 of 2012

Tamil Nadu Advocates Clerk Welfare Fund Committee
Represented by its Secretary,
Bar Council Buildings, High Court Campus,
Chennai - 600 104.
... Petitioner in both writ petitions

Vs.

1. The Assessing Officer,
   Deputy Director of Income Tax,
   (Exemption) II
   Chennai - 600 034.

2. The Appellate Authority,
   The Commissioner of Income Tax (APPEALS) - XII
   Chennai - 600 034.

3. The Member (Exemption),
   Central Board of Direct Taxes,
   Government of India,
   New Delhi - 110 055.

4. Union of India,
   Represented by the Secretary,
   Ministry of Finance,
   Department of Revenue,
   New Delhi - 110 055.
... Respondents in both writ petitions

Prayer in W.P.No.12451 of 2012 : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Mandamus, forbearing the 1st respondent from in any manner proceeding with the recovery of income tax or surcharge or interest or penalty pursuant to the assessment made in reference to the assessment year 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009 against the funds of the petitioner in view of the embargo under Section 17(2) of the Tamil Nadu Advocates'

Clerks Fund Act, 1999 (Tamil Nadu Act 25 of 1999) are passed.
Prayer in W.P.No.12452 of 2012: Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Mandamus, forbearing the 1st respondent from in any manner proceeding with the recovery of income tax or surcharge or interest or penalty pursuant to the assessment made in reference to the assessment year 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009 till the disposal of the application filed under Section 119(2) of the Income Tax Act, 1961 by the petitioner herein before the 3rd respondent on 19.07.2011.

For Petitioner in both writ petitions : Mr.S.R.Raghunathan

For Respondents in both writ petitions : Mrs.Hema Muralikrishnan
Senior Standing Counsel
for IT for R1 to R3
Mr.Haja Mohideen Gisthi
SCGSC for R4

C O M M O N   O R D E R

The respective learned Counsels appearing for the petitioner and respondents made a submission that during the pendency of these writ petitions, the Competent Authorities granted exemption as sought for by the petitioner. In view of the fact that the grievances of the writ petitioner has been redressed, no further adjudication needs to be entertained in respect of the grounds raised in these writ petitions.

2. Accordingly, these writ petitions stand disposed of as infructuous. No costs. Consequently, connected the Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(L.A)

//True Copy//

Sub Assistant Registrar

Pns

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To

1. The Assessing Officer,
   Deputy Director of Income Tax,
   (Exemption) II
   Chennai - 600 034.

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   The Commissioner of Income Tax (APPEALS) - XII
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4. The Secretary,
   Union of India,
   Ministry of Finance,
   Department of Revenue,
   New Delhi - 110 055.

+1CC to Mr.S.R.Raghunathan, Advocate, Sr.No.33117
+1CC to M/s.Hema Muralikrishnan, Advocate, Sr.No.32732

W.P.Nos.12451 & 12452 of 2012
and
W.M.P.Nos.1 & 1 of 2012

NMI (CO)
K.RK. (30.07.2021)

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