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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 01.09.2021

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.1040 and 1055 of 2019

&

W.M.P.Nos.1170, 1175, 1177, 1183 and 1187 of 2019

M/s. Oasys Cybernetics Private Limited
Represented by its authorised signatory
Mr.E.Venkatakrishnaiah
Having Office at
No.99, M.N.Complex, II Floor
Greams Road, Chennai - 600 006

... Petitioner in both WPs

Vs.

Assistant Commissioner of Income Tax
Corporate Circle 5(1)
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034

... Respondent in both WPs

W.P.Nos.1040 of 2019: Writ petition filed under Article 226 of the Constitution of India for issuance of writ of Certiorari calling for the records of the Respondent contained in its notice bearing No.ITBA/AST/S/148/2017-18/1009430318(1) issued under Section 148 of the Income Tax Act, 1961 by the Respondent for PAN:AACCO2848M, dated 26.03.2018 for assessment year 2013-14 and all proceedings in furtherance thereof, including but not limited to the order bearing No.ITBA/AST/F/17/2018-19/1014576937 (1) dated 26.12.2018 passed by the Respondent disposing of the petitioner's objections to reopening of the income tax assessment for the assessment year 2013-14 for PAN:AACCO2848M, and to quash the same as arbitrary, unjust and illegal.

W.P.Nos.1055 of 2019: Writ petition filed under Article 226 of the Constitution of India for issuance of writ of Certiorari calling for the records of the Respondent contained in the assessment order dated 29.12.2018, issued under Section 143(3) read with Section 147 of the Income Tax Act, 1961, for assessment year 2013-14 for PAN AACCO2848M and to quash the same as arbitrary, unjust and illegal.



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For Petitioner : Mr.Suhrith Parthasarathy
For Respondent : Mr.Prabhu Mukunth
for Ms.Hema Muralikrishnan
Standing Counsel (Income Tax)

COMMON ORDER

This common order will dispose of captioned two main writ petitions and all the 'Writ Miscellaneous Petitions' ('WMPs' in plural and 'WMP' in singular for the sake of convenience and clarity) therein.

2. Mr.Suhrith Parthasarathy, learned counsel for writ petitioner and petitioner in WMPs is before this Virtual Court. Mr.Prabhu Mukunth Arunkumar, learned counsel representing Ms.Hema Muralikrishnan, learned senior Standing Counsel for lone respondent in both the captioned writ petitions and WMPs therein is also before this Virtual Court. Learned counsel for writ petitioner has filed an additional typed-set of documents dated 28.08.2021. Adverting to a certificate dated 20.01.2021, which has been filed as aforementioned additional typed-set of documents, learned counsel for writ petitioner submits that the writ petitioner has made an application under the Direct Tax Vivad Se Vishwas Act, 2020 (3 of 2020) and Rules thereunder being the Direct Tax Vivad Se Vishwas Rules, 2020.

3. There is no dispute before this Court that the aforementioned application of the writ petitioner under the aforementioned Act and Rules thereunder is under active consideration.

4. Captioned writ petitions have been filed assailing notices under Section 148 of 'The Income-tax Act, 1961 (43 of 1961)' [hereinafter 'IT Act' for the sake of brevity] and all consequential proceedings thereto.

5. Therefore, this Court is informed that it would be desirable to have the captioned writ petitions and WMPs disposed of as closed preserving the rights of the writ petitioner to assail all or any proceedings depending on the outcome of the aforementioned application under the aforementioned Act and Rules leaving open all questions including the questions that have been raised in the captioned writ petitions. Though obvious, it would well be open to the writ petitioner to resuscitate the captioned writ petitions also by way of similar writ petitions.



Captioned matters are disposed of preserving the rights of the writ petitioner in the aforesaid manner recording the stated position of the counsel for writ petitioner and the Revenue Counsel. There shall be no order as to costs. Consequently, connected writ miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner of Income Tax,
Corporate Circle 5(1),
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

+1cc to M/s.Hema Muralikrishnan, Advocate Sr No.43875

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SRA (CO)
PR (24/09/2021)