



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.07.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.1535 of 2012
& M.P.No.1 of 2012

M/s.Vedanta Limited,
Rep. By its AGM Finance,
Mr.Rajkumar Basak, Sterlite Copper,
SIPCOT Industrial Complex,
Madurai By Pass Road, T.V.Puram Post,
Tuticorin, Tamilnadu 628 002. ..Petitioner

(Cause title amended vide order dated 11.03.2020
made in W.M.P.No.722/2020 in W.P.No.1535 of 2012)

Vs.

- 1.The Assistant Commissioner for Income Tax,
Company Circle VI (4),
121, Mahatma Gandhi Road,
Chennai 600 034.
- 2.The Commissioner of Income Tax - III,
121, Mahatma Gandhi Road,
Chennai 600 034.
- 3.Union of India,
Represented by the Secretary,
Ministry of Finance,
Government of India, New Delhi. ..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the draft assessment made by the first respondent in PAN: AABCS4955Q dated 30th December, 2011, for the assessment year 2008-09 and quash the same in so far as the disallowances made under Section 37, 80 IB, and 10B of the Income Tax Act, 1961 and further direct the first respondent not to pass any final order on basis of the draft assessment order in PAN: AABCS4955Q dated 30th December, 2011, for the assessment year 2008-09.



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For Petitioner : Mr.R.V.Easwar, (Senior Counsel)
for Mr.G.Baskar
and Mr.M.P.Senthil Kumar

For Respondents : Mr.A.P.Srinivas
(Senior Standing Counsel for IT)

ORDER

The final assessment order was admittedly passed by the respondents on 31.03.2016. Thus, the petitioner is at liberty to prefer an appeal before the jurisdictional appellate authority, in the prescribed format, complying with the provisions of the Act, within a period of six weeks from the date of receipt of a copy of this order. In the event of any such appeal, the appellate authority shall condone the delay if any, and entertain the appeal, adjudicate the same on merits and in accordance with law, by affording opportunity to the petitioner and dispose of the same as expeditiously as possible.

2.With these directions, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CONF)

//True Copy//

Sub Assistant Registrar

gsa

To

1.The Assistant Commissioner for Income Tax,
Company Circle VI (4),
121, Mahatma Gandhi Road,
Chennai 600 034.

2.The Commissioner of Income Tax - III,
121, Mahatma Gandhi Road,
Chennai 600 034.

3.The Secretary,
Union of India,
Ministry of Finance,
Government of India, New Delhi.

+1cc to Mr.G.Baskar, Advocate (SR No.33689)

+1cc to Mr.A.P.Srinivas, Advocate (SR No.33920)

W.P.No.1535 of 2012

GSM (CO)

PR (06/08/2021)