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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2332 of 2019
and
W.M.P.Nos.2575 of 2019

(Through Video Conferencing)

Shri.Mahalingam Karthikeyan,
Proprietor M/s. Sun Yarn,
Son of Mr.Mahalingam,
No.175/50, Kongu Main Road,
Near Aachi Electronics,
Thirupur - 641 607.

... Petitioner

Vs

1. The Income Tax Officer,
Ward-1(3),
121, Adams Building, First Floor,
60 Feet Road, Tirupur - 641 602.
2. The Joint Commissioner of Income Tax,
Range-1,
121, Adams Building, 1st Floor,
60 Feet Road, Tirupur - 641 602.
3. The Principal Commissioner of Income Tax - 3,
63, Race Course Road,
Coimbatore - 641 018.
4. The Joint Sub-Registrar I,
1/3. Vignesh Complex,
Near Sivan Theatre, Postal Colony,
60, Feet Road, Tiruppur - 641 602.
5. The Joint Sub-Registrar II,
1D, Saminathapuram Periyar Colony,
Tiruppur - 641 602.
6. The Sub-Registrar,
154/8, Kangeyam Road,
Pallakkattupudur,
Nallur, Tiruppur - 641 606.

... Respondents



Prayer Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in PAN No.BDTPK1630B/TPR/2018-2019 dated 24.12.2018 issued u/s 281B of the Act, by the 1st respondent to the respondents 4 to 6, in respect of Assessment Years 2013-2014 and 2016-2017, quash the same and further direct the 1st respondent not to initiate any further recovery or action for recovery pursuant to Assessment Orders in PAN No. BDTPK1630B dated 31.12.2018 in respect of Assessment Years 2013-2014 and 2016-2017.

For Petitioner : Mr.G.Baskar

For Respondents : Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

This writ petition is closed in the light of the fact that the order dated 24.12.2018 issued to the Respondent Nos.4, 5 and 6 under sections 281(b) of the Income Tax Act, 1961 would have already expired in terms of Section 281(b) of the Income Tax Act, 1961 as the impugned order would have no effect after the expiry of two years from date of its issue.

2.Accordingly, this writ petition stands closed in terms of the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. The Income Tax Officer,
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121, Adams Building, First Floor,
60 Feet Road, Tirupur - 641 602.



2. The Joint Commissioner of Income Tax,
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Nallur, Tiruppur - 641 606.

+1cc to Mr.G.Baskar, Advocate, S.R.No.65940

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.66543

W.P.No.2332 of 2019
and
W.M.P.Nos.2575 of 2019

SS (CO)
SU(19/01/2022)