IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.02.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.2878, 2547, 2935, 2884, 2930, 2934 & 2881 of 2020
and WMP.Nos.3395, 3393, 3397, 2960, 3390, 3334, 3333, 3327, 3331, 2962, 3396, 3329, 3388 & 3330 of 2020

WP.Nos.2878, 2884 & 2881 of 2020

R.Nainar Mohammed ..Petitioner in all WPs

Vs.

The Deputy Commissioner of Income Tax
Central CIR 2(1) Chennai Investigation Wing,
Room No. 122, No. 46, Old No.108, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ..Respondent in all WPs

Prayer in WP.No.2878 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorari to challenge the impugned Assessment order passed by the Respondent in DIN. ITBA/ AST/ M/ 153C/ 2019-20/ 1023494759(1) under Section 144 read with Section 153C of the Income Tax Act 1961 for the Assessment Year 2012-13 dated 30.12.2019 and to quash the same as illegal unreasonable arbitrary and contrary to law.

Prayer in WP.No.2884 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Mandamus to challenge the impugned Assessment order passed by the Respondent in DIN. ITBA/ AST/ M/ 153C/ 2019-20/ 1023494792 (1) under Section 144 read with Section 153C of the Income Tax Act 1961 for the Assessment Year 2014-15 dated 30.12.2019 and to quash the same as illegal unreasonable arbitrary and contrary to law.

Prayer in WP.No.2881 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Mandamus to challenge the impugned Assessment order passed by the Respondent in DIN. ITBA/ AST/ M/ 153C/ 2019-20/ 1023494781 (1) under Section 144 read with Section 153C of the Income Tax Act 1961 for the Assessment Year 2013-14 dated 30.12.2019 and to quash the same as illegal unreasonable arbitrary and contrary to law.

WP.Nos.2547, 2935, 2930 & 2934 of 2020

R.Nainar Mohammed ..Petitioner

Vs.

The Deputy Commissioner of Income Tax
Central CIR 3(1) Chennai Investigation Wing,
Room No. 122, No. 46, Old No.108, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ..Respondent

Prayer in WP.No.2547 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Direction to challenge the Impugned Assessment Order passed by the respondent in DIN. ITBA / AST / M / 153C / 2019-20 / 1023494906 (1) under Section 144 read with Section 153 C of the Income Tax Act 1961 for the Assessment Year 2018-19 dated 30.12.2019 and to quash the same as illegal unreasonable arbitrary and contrary to law.

Prayer in WP.No.2935 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Direction to challenge the impugned Assessment order passed by the Respondent in DIN ITBA/ AST/M/153C/2019-20 /1023494893(1) under Section 144 read with Section 153C of the Income Tax Act 1961 for the Assessment year 2017-18 dated 30.12.2019 and to quash the same as illegal unreasonable arbitrary and contrary to law.

Prayer in WP.No.2930 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Direction to challenge the impugned Assessment order passed by the Respondent in DIN ITBA/ AST/M/153C/2019-20 /1023494808(1) under Section 144 read with Section 153C of the Income Tax Act 1961 for the Assessment year 2015-16 dated 30.12.2019 and to quash the same as illegal unreasonable arbitrary and contrary to law.

Prayer in WP.No.2934 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Direction to challenge the impugned Assessment order passed by the Respondent in DIN ITBA/ AST/M/153C/2019-20 /1023494820 (1) under Section 144 read with Section 153C of the Income Tax Act 1961 for the Assessment year 2016-17 dated 30.12.2019 and to quash the same as illegal unreasonable arbitrary and contrary to law.

For Petitioner	:	Mr.Nithyaesh R. Natraj For Mr.PN.Vignesh
For Respondents	:	Mr.A.P.Srinivas Senior Standing Counsel

COMMON ORDER

In the light of memo dated 11.02.2021, these writ petitions are dismissed as withdrawn, granting liberty to the petitioner to file appeals within a period of two (2) weeks from today before the Appellate Authority. All contentions are left open to be raised in appeal. If the appeals are filed within the time as stated above, the registry of the appellate authority shall take the same on file without reference to limitation, to be disposed in accordance with law.

Sd/-

Assistant Registrar(CS VI)

//True copy//

Sub Assistant Registrar

Ska/rkp

To

1.The Deputy Commissioner of Income Tax
Central CIR 2(1) Chennai Investigation Wing,
Room No. 122, No. 46, Old No.108, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

2.The Deputy Commissioner of Income Tax
Central CIR 3(1) Chennai Investigation Wing,
Room No. 122, No. 46, Old No.108, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

+7cc to Mr.A.P.Srinivas, Advocate SR.No.8029

W.P. Nos.2878, 2547, 2935, 2884, 2930, 2934 & 2881 of 2020
and WMP.Nos.3395, 3393, 3397, 2960, 3390, 3334, 3333, 3327, 3331, 2962, 3396, 3329, 3388 & 3330 of 2020

SR II(CO)
KKV/05/03/2021