

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 01.04.2021
CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.27123 to 27126 of 2010
and
W.M.P.Nos.1 & 2, 1 & 2 and 1 & 2 of 2010

M/s.Trans Asia Corporation,
Grand Trust Centre,
No.64, Habibullah Road, T.Nagar,
Chennai - 600 017,
Represented by its Managing Partner,
Thiru S.Podikunju.

... Petitioner in all W.Ps.

Vs.

1.The Chief Commissioner of Income Tax,
Chennai - II,
No.121, Nungambakkam High Road,
Chennai - 600 034.

...1st Respondent in all W.Ps.

2.The Assistant Commissioner of Income Tax,
Business Range II,
Chennai - 600 034.

...Respondent in W.P.Nos.27124
to 27126 of 2010

Prayer in W.P.No.27123 of 2010: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records of the petitioner in CC-II/B(37)/2003-04 on the file of the respondent and quash the order dated 17.08.2010 for the Assessment year 1997-98 rejecting the petition for waiver of interest u/s.234B of the Income Tax Act, 1961 and direct the respondent to allow the petition for waiver of interest u/s.234B of the Income Tax Act, 1961 for Assessment year 1997-98.

Prayer in W.P.No.27124 of 2010: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records of the petitioner in CC-II/B(28)/2003-04 on the file of the First Respondent and quash the common order dated 20.10.2004 for the Assessment years 1992-93, 1993-94 and 1994-95 rejecting the petition for waiver of interest u/s.234B of the Income Tax Act, 1961 and direct the First Respondent to allow the petition

for waiver of interest u/s.234B of the Income Tax Act, 1961 for Assessment year 1992-93.

Prayer in W.P.No.27125 of 2010: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records of the petitioner in CC-II/B(28)/2003-04 on the file of the First Respondent and quash the common order dated 20.10.2004 for the Assessment years 1992-93, 1993-94 and 1994-95 rejecting the petition for waiver of interest u/s.234B of the Income Tax Act, 1961 and direct the First Respondent to allow the petition for waiver of interest u/s.234B of the Income Tax Act, 1961 for Assessment year 1993-94.

Prayer in W.P.No.27126 of 2010: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records of the petitioner in CC-II/B(28)/2003-04 on the file of the First Respondent and quash the common order dated 20.10.2004 for the Assessment years 1992-93, 1993-94 and 1994-95 rejecting the petition for waiver of interest u/s.234B of the Income Tax Act, 1961 and direct the First Respondent to allow the petition for waiver of interest u/s.234B of the Income Tax Act, 1961 for Assessment year 1994-95.

For Petitioner :Mr.M.P.Senthilkumar

(in all W.Ps)

For Respondent : M/s.Hema Muralikrishnan

(in all W.Ps) Senior Standing Counsel

C O M M O N O R D E R

The learned counsel for the petitioner submits that these writ petitioners have opted to settling the case under the Vivad Se Vishwas Scheme and had filed an application dated 31.01.2021.

2.In view of the same, these Writ Petitions are closed with liberty to restore the same, in case, the applications filed under the Vivad Se Vishwas Scheme are not accepted.

3.These Writ Petitions stand closed with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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Notes:-In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate / litigant concerned.

To

1.The Chief Commissioner of Income Tax,
Chennai - II,
No.121, Nungambakkam High Road,
Chennai - 600 034.

2.The Assistant Commissioner of Income Tax,
Business Range II,
Chennai - 600 034.

+cc to M/S.M.P.Senthil Kumar, Advocate, Sr.No 21506

+cc to M/S.Hema Muralikrishnan, Advocate, Sr.No 21619

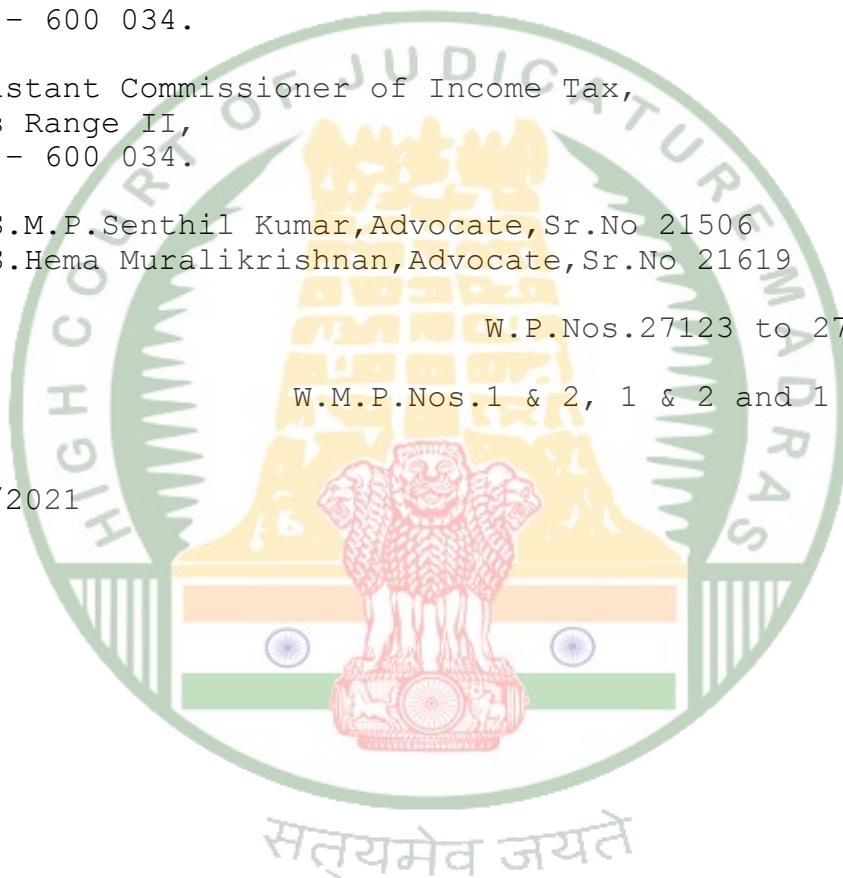
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and

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