



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.04.2021

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P. NOS.5157, 3001, 3569, 3775, 3868, 4102, 4221, 4528, 4564,
4572, 4599, 4685, 4694, 4692, 4758, 4762, 4769, 4764, 4768,
4776, 4957, 5037, 5259, 5265, 5340, 5343, 5348, 5345, 5376,
5379, 5382, 5454, 5459, 5463, 5503, 5527, 5650, 5655, 5656,
5660, 5662, 5678, 5687, 5692, 5719, 5783, 6198, 6199, 6203,
6205, 6260, 6261, 6573, 6676, 6683, 6681, 7131, 7298, 7323, 7551
& 7784 OF 2021

AND

WMP. NOS.5729, 5728, 3365, 4056, 4306, 4433, 4679, 4821, 5144,
5191, 5200, 5226, 5312, 5313, 5301, 5376, 5369, 5379, 5378,
5372, 5397, 5538, 5540, 5623, 5818, 5823, 5922, 5926, 5927, 5933,
5930, 5931, 5920, 5935, 5982, 5979, 5969, 5978, 5970, 5975,
6053, 6054, 6060, 6058, 6061, 6063, 6120, 6146, 6119, 6260,
6262, 6265, 6266, 6264, 6267, 6268, 6270, 6269, 6271, 6298,
6297, 6305, 6306, 6311, 6313, 6383, 6334, 6866, 6867, 7146,
7233 7234, 7223, 7224, 7229, 7227, 7650, 7649, 7802, 7805, 7828,
8075 & 8316 OF 2021

M.SUBRAMANIAM

S/O.MARAPPAGOUNDER, NO.5, AMARJOTHI GARDEN,
K.P.N.COLONY, THIRD STREET, TIRUPUR- 641601.

... PETITIONER in WP No.5157 of 2021

MR.PITCHAIRAJAGOPALSHIVA KUMAAR

... PETITIONER in WP No.3001 of 2021

BINNY LIMITED

REP BY ITS MANAGING DIRECTOR,
MR. ARVIND NANDAGOPAL, NO. 1,
COOKS ROAD, PERAMBUR, CHENNAI- 12.

... PETITIONER in WP No.3569 of 2021

M/s.VELAMMAL EDUCATIONAL TRUST,

REP BY ITS MANAGING TRUSTEE,

MR. MVM VELMURUGAN, 21A VELAMMAL GARDENS

T. S. KRISHNA NAGAR, MOGAPPAIR, CHENNAI 600 037.

... PETITIONER in WP No.3775 of 2021



PSK ENGINEERING CONSTRUCTION AND COMPANY,
472 NADUCOMBAI POST,
KALAPPANAICKENPATTY, NAMAKKAL 637 404.

... PETITIONER in WP No.3868 of 2021

WEB COPY

M/S.PRATHISHRI PROPERTIES
REP BY ITS PARTNER C.SELVAM, NO.3,
SECOND CANAL CROSS ROAD, GANDHI NAGAR,
ADYAR, CHENNAI-20.

... PETITIONER in WP No.4102 of 2021

P.LAKSHMI
NO.72, NADUCOMBAI POST, KALAPPANAICKENPATTY,
NAMAKKAL 637 404.

... PETITIONER in WP No.4221 of 2021

SREEJITH KRISHNAN
10 B, ALPHA VILLA, KRISHNA NIVAS
CASURINA DRIVE, NEELANKARAI, CHENNAI- 41.

... PETITIONER in WP No.4528 of 2021

SHRI CHANDRASEKARAN SELVAM
PLOT NO.3-4, 3RD CROSS STREET, SINGARAVELAR
MAIN ROAD, NEELANGARAI, CHENNAI- 600 115.

... PETITIONER in WP No.4564 of 2021

LOTUS CASTLE PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR R.RAMAJAYAM
NO.98, 3RD FLOOR, HARRINGTON APARTMENTS
HARRINGTON ROAD, CHETPET, CHENNAI 600 031.

... PETITIONER in WP No.4572 of 2021

M/S.BHOOMI AND BUILDINGS PRIVATE LIMITED,
REPRESENTED BY ITS DIRECTOR,
SUNDAR ARUMUGAM, OLD NO. 3, NEW NO.6,
PADAMANABHA NAGAR, 2ND STREET, ADYAR,
CHENNAI 600 020.

... PETITIONER in WP No.4599 of 2021

SHRI R.PALANISAMY
DOOR NO. 31, BAJANAIMADA STREET,
DHALAVAPALAYAM, KARUR 639 113.

... PETITIONER in WP No.4685 of 2021



SHRI RAMCHAND GANDHI
PLOT NO.1, GANDHI HAVELI NO. 12 13 14
SUNCITY LANE, HARLEYS ROAD,
KILPAUK, CHENNAI 600 010.

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... PETITIONER in WP No.4694 of 2021

SHRI MAHAVEERCHAND DHOKA
NO. 22, LIG COLONY, III RD STREET,
NEW WASHHERMANPET, CHENNAI 600 081.

... PETITIONER in WP No.4692 of 2021

MR.M.V.M.VELMOHAN
S/O. SHRI M.V.MUTHURAMALINGAM,
21A, VELAMMAL GARDENS,
T.S KRISHNA NAGAR,
MOGAPPAIR, CHENNAI 600 037.

... PETITIONER in WP No.4758 of 2021

MR.M.V.M.VELMURUGAN
S/O. SHRI M.V.MUTHURAMALINGAM,
21A VELAMMAL GARDENS,
T.S KRISHNA NAGAR,
MOGAPPAIR, CHENNAI 600 037.

... PETITIONER in WP No.4762 of 2021

M/S.VELAMMAL CHENNAI EDUCATIONAL TRUST,
REPRESENTED BY ITS MANAGING TRUSTEE,
MR. MVM VELMOHAN, 21A VELAMMAL GARDENS,
T.S KRISHNA NAGAR, MOGAPPAIR,
CHENNAI 600 037.

... PETITIONER in WP No.4769 of 2021

MR.M.V.M.SASIKUMAR
S/O. SHRI M.V.MUTHURAMALINGAM,
21A VELAMMAL GARDENS, T.S KRISHNA NAGAR,
MOGAPPAIR, CHENNAI 600 037.

... PETITIONER in WP No.4764 of 2021

M/S.VEERAMAKALI MEMORIAL WELFARE TRUST,
REPRESENTED BY ITS MANAGING TRUSTEE,
MR. MVM SASIKUMAR, 21A VELAMMAL GARDENS,
T.S KRISHNA NAGAR, MOGAPPAIR,
CHENNAI 600 037.

... PETITIONER in WP No.4768 of 2021



M/S.ASVINI FISHERIES PVT. LTD
REP. BY ITS DIRECTOR MR.C.SELVAM, NO.3
FIRST CANAL CROSS ROAD, GANDHI NAGAR,
ADYAR, CHENNAI 600 020.

... PETITIONER in WP No.4776 of 2021

WEB COPY

M/S.SHOBIAKAA IMPEX PRIVATE LIMITED,
REP. BY ITS MANAGING DIRECTOR,
MR.SIVASAMY REG OFF. 34, SANNATHI STREET,
VENNAIMALAI P.O, KARUR -639 006.

... PETITIONER in WP No.4957 of 2021

PALLAVARAM JAYARAMAN MAGESH
S/O. PALLAVARAM SRINIVASAN JAYARAMAN,
20 NEW NO 4. ANNASWAMY STREET, PALLAVARAM
CHENNAI-43, TAMIL NADU.

... PETITIONER in WP No.5037 of 2021

G.RAMESH
132, MIDDE STREET, KALAPPANAICKENPATTY POST,
NAMAKKAL- 637404.

... PETITIONER in WP No.5259 of 2021

M/S.RPS CONSTRUCTION AND CO
25, KONERIPATTY EXTENSION, NO.2,
RASIPURAM POST, NAMAKKAL -637 408.

... PETITIONER in WP No.5265 of 2021

SHRI BHAGCHAND
S/O. SHRI. PUKHRAJ GANDHI,
NO. 73, GOWDOWN STREET, 1ST FLOOR,
GEORGE TOWN, CHENNAI 600 001.

... PETITIONER in WP No.5340 of 2021

SHRI DEVI CHAND GANDHI
S/O. SHRI PUKHRAJ GANDHI, NO.9,
BUNDER STREET, SOWCARPET, CHENNAI 600 001.

... PETITIONER in WP No.5343 of 2021

SHRI SUBRAMANIAN KULANTHAIAN
S/O. LATE K.L.SUBRAMANIAN, D 104 NO.4
BISHOP GARDEN EXTENSION, GREY SHOOT
APARTMENTS, R.A.PURAM, CHENNAI 600 028.

... PETITIONER in WP No.5348 of 2021



SHRI AUATHAN RAMESH KUMAR
S/O. LATE SHRI AUATHAN CHETTIAR
VIJAYASHANTI APARTMENT ALWARPET
CHENNAI 600 018.

... PETITIONER in WP No.5345 of 2021

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SHRI ASHOK KUMAR
S/O.PUKHRAJ KATARIYA, NO.101,
HABIBULLAH ROAD, T.NAGAR, CHENNAI- 600 017.

... PETITIONER in WP No.5376 of 2021

M/S.JAIN METAL ROLLING MILLS
REP BY ITS CHIEF FINANCIAL OFFICER, HEMANTH
S JAIN THE LATTICE, 4TH FLOOR, NO.20
WADDLES ROAD, KILPAUK, CHENNAI- 600 010.

... PETITIONER in WP No.5379 of 2021

SMT. SHANTHI VISWANATHAN
W/O.KALIAPPA GOUNDER VISHWANATHAN,
NO.12/3, PERIYATHOTTAM VELLAKKINAR
COIMBATORE- 641 029.

... PETITIONER in WP No.5382 of 2021

SHRI CHAMPALAL LICKMICHAND SINGHVI
S/O. LATE CHAMPALAL SINGHVI, NO. 5/3
KASI CHETTY STREET, AMBUR 635 802.

... PETITIONER in WP No.5454 of 2021

M/S. CHAMPALAL JEWELLERS
REPRESENTED BY ITS PARTNER, MR.CHAMPALAL
LICKMICHAND SINGHVI, NO. 47/21, BHAGAWAN
MAHAVEER STREET, AMBUR 653 802.

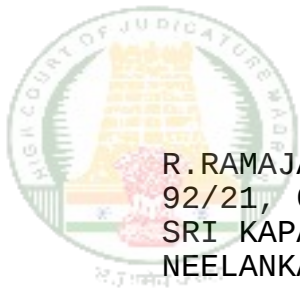
... PETITIONER in WP No.5459 of 2021

SHRI S.SRINIVASAN
S/O. SHRI. SUBRAMANIAN NO. 10,
KILMOTTUR VILLAGE, SUBRAMANNISAMY KOIL STREET,
PALLIKUPPAM POST, KATPADI 632 007.

... PETITIONER in WP No.5463 of 2021

M/S. SARAVANA BHAVAN CORPORATION FZE
(FORMERLY KNOWN AS M/S. SARAVANA BHAVAN HOLDINGS LIMITED)
REP BY ITS AUTHORIZED SIGNATORY,
MR. NARAYANAN VALLIAPPAN, P. O. BOX 35608

... PETITIONER in WP No.5503 of 2021



R.RAMAJAYAM
92/21, CASURINA DRIVE,
SRI KAPALEESHWARAR NAGAR,
NEELANKARAI, CHENNAI- 600 041.

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... PETITIONER in WP No.5527 of 2021

M/S. SHANTHILAL HUF
REPRESENTED BY ITS KARTA
MR. SHANTHILAL GANDHI NO.12,
GODOWN STREET, CHENNAI 600 001.

... PETITIONER in WP No.5650 of 2021

SHRI ANBUCHIEZHIAN
S/O. NEELAMEGAM, 25/11 RAGHAVIAH ROAD,
T. NAGAR, CHENNAI- 600 017.

... PETITIONER in WP No.5655 of 2021

SHRI GYANCHAND JAIN
S/O. SHRI PUKHRAJ MUNOTH, NO. 101
HABIBULLAH ROAD, T.NAGAR, CHENNAI 600 017.

... PETITIONER in WP No.5656 of 2021

SHRI UPENDRA KUMAR,
NO.754, T.H.ROAD, NEW WASHERMENPET
CHENNAI-600 081.

... PETITIONER in WP No.5660 of 2021

SHRI KALIAPPA GOUNDER VISWANATHAN,
S/O. V.R. KALIAPPA GOUNDER, NO. 12/3,
PERIYATHOTTAM VELLAKKINAR, COIMBATORE 641 029.

... PETITIONER in WP No.5662 of 2021

M/S.CHAMPALAL JEWELLERS,
REP BY ITS PARTNER MR. CHAMPALAL
LICKMICHAND SINGHVI, NO.47/21, BHAGAWAN
MAHAVEER STREET, AMBUR- 653802

... PETITIONER in WP No.5678 of 2021

SHRI SHANTHILAL
NO.72/5, 1ST FLOOR, GODOWN STREET,
CHENNAI-600 001.

... PETITIONER in WP No.5687 of 2021



SHRI KAMLESH SHANTHILAJI JAIN,
S/O.SHRI.S.SHANTILAL JAIN, NO.20, 4TH FLOOR
WADDLES ROAD, KILPAUK, CHENNAI- 600 010.

... PETITIONER in WP No.5692 of 2021

WEB COPY

SCREEN SCENE MEDIA ENTERTAINMENT PVT LIMITED
REP BY ITS DIRECTOR SUNDAR ARUMUGAM,
NO 2/2, CENOTOPH ROAD, 2ND LANE,
ALWARPET, CHENNAI - 18.

... PETITIONER in WP No.5719 of 2021

K. KANAGARAJU
2 / 7, PUDUVALAVU, NADUKOMBAI P. O,
NAMAKKAL - 637404.

... PETITIONER in WP No.5783 of 2021

T.S.KUMARASAMY
A2 AND A3, SIDCO INDUSTRIAL ESTATE
ANDIPALAYAM POST, NAMAKKAL DISTRICT,
TIRUCHENGODE.

... PETITIONER in WP No.6198 of 2021

SUARNABHOOMI ENTERPRISES PVT. LTD,
D.NO.1/362 (5) KADHAPPALLI ROAD,
PAPPINAYAKKANPATTI-POST, NAMAKKAL-637003.

... PETITIONER in WP No.6199 of 2021

RASI NUTRI FOODS
1-67-A AND 1/67-B.SALEM TRICHY ROAD
AYEEPALAYAM ATHANUR POST,
RASIPURAM PIN-636301.

... PETITIONER in WP No.6203 of 2021

NATURAL FOOD PRODUCTS
3/276 KUTTAKADU MUTHUKALIPATTI,
RASIPURAM PIN-637408.

... PETITIONER in WP No.6205 of 2021

M/S.VELAMMAL (MADURAI) EDUCATIONAL TRUST,
REP BY ITS MANAGING TRUSTEE,
MR.M.V.MUTHURAMALINGAM, 21-A, VELAMMAL GARDENS,
T.S.KRISHNA NAGAR, MOGAPAIR, CHENNAI-37

... PETITIONER in WP No.6260 of 2021



M/S.M.V.MUTHURAMALINGAM
S/O. LATE SHRI M.VERAMAHALLI, 21-A,
VELAMMAL GARDENS, T.S.KRISHNA NAGAR,
MOGAPAIR, CHENNAI- 37.

... PETITIONER in WP No.6261 of 2021

WEB COPY

SUNDARAM CHANDRASEKAR
S/O.RENGASAMY SUNDARAM, NO.83, SUBBU PLAZA
STATE BANK ROAD, COIMBATORE 641018.

... PETITIONER in WP No.6573 of 2021

SHRI NEMAM KURRAL VIJAY KUMAR KRISHNA,
S/O.SHRI BHAGAVAN, 11 SHYAMALA GARDENS,
AKKARAI EAST COAST ROAD,
CHENNAI 600 019, TAMILNADU.

... PETITIONER in WP No.6676 of 2021

SHRI BHAGAVAN
S/O.SHRI.VARADARAJULU NAIDU, CA-1, DOMLUR
2ND STATE, 2ND CROSS, BANGALORE 560 071,
KARNATAKA

... PETITIONER in WP No.6683 of 2021

M/S.GOLDEN SHELTERS PRIVATE LIMITED
REP BY ITS DIRECTOR MR.YELLANTI ANANDAGIRI,
NO.33, SHAFEE MOHAMMED ROAD,
GREAMS ROAD, RUTLAND TOWERS, CHENNAI-600 006.

... PETITIONER in WP No.6681 of 2021

SHRI.KARUPPAIAH CHERUMUGA KANI
S/O. SHRI KARUPPAIAH FLAT NO 202,
CHEKURI TOWERS, AADARASH NAGAR, BHIMAVARAM
WEST GODAVARI- 534202, ANDHRA PRADESH.

... PETITIONER in WP No.7131 of 2021

SHRI SHANKARLAL CHUNILAL SHAH
S/O. SHRI CHUNILAL K SHAH, NO.315,
MINT STREET, GEORGE TOWN, CHENNAI 60003.

... PETITIONER in WP No.7298 of 2021

SP SRINIVASAN
S/O. G. PADMANABAN, NO 6, PUDHUR
KOLLAIKOTTAI STREET, JOLARPET- 635851,
TAMIL NADU

... PETITIONER in WP No.7323 of 2021



FUTURE PLUS ENTERPRISE
NO.54 METTUPALAYAM ROAD, G.N.MILLS POST,
COIMBATORE 641 029.
REP. BY ITS PARTNER ANIL KHASNOBIS

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... PETITIONER in WP No.7551 of 2021

DIVYAJYOTI DISTRIBUTORS
NO.54 METTUPALAYAM ROAD, G.N.MILLS POST,
COIMBATORE 641 029.
REP. BY ITS PARTNER UTTAM KUMAR SAHA.

... PETITIONER in WP No.7784 of 2021

Vs

The Finance Secretary,
United of India,
Department of Revenue,
Ministry of Finance,
3rd Floor, Jeevan Deep Building,
Sansad Marg, New Delhi- 110 001.

... R1 in WP 5157, 3001, 3569, 3775, 3868, 4102, 4221, 4528,
4564, 4572, 4599, 4685, 4694, 4692, 4758, 4762, 4769, 4764,
4768, 4776, 4957, 5037, 5259, 5265, 5340, 5343, 5348, 5345,
5376, 5379, 5382, 5454, 5459, 5463, 5503, 5527, 5650, 5655,
5656, 5660, 5662, 5678, 5687, 5692, 5719, 5783, 6198, 6199,
6203, 6205, 6260, 6261, 6573, 6676, 6683, 6681, 7131, 7298,
7323, 7551 & 7784 OF 2021

The Secretary,
Income Tax Settlement Commission,
Additional Bench, Chennai Satguru complex,
640, Anna Salai, Nandanam,
Chennai - 600 035.

... R2 in WP 5157, 3001, 3569, 3775, 3868, 4102, 4221, 4528,
4564, 4572, 4599, 4685, 4694, 4692, 4758, 4762, 4769, 4764,
4768, 4776, 5037, 5259, 5265, 5340, 5343, 5348, 5345, 5376,
5379, 5382, 5454, 5459, 5463, 5503, 5527, 5650, 5655, 5656,
5660, 5662, 5678, 5687, 5692, 5719, 5783, 6198, 6199, 6203,
6205, 6260, 6261, 6573, 6676, 6683, 6681, 7131, 7298, 7323, 7551
& 7784 OF 2021 / R3 in WP 4957 of 2021

The Assistant Commissioner of Income Tax,
Central Circle - 1/Circle 2, Circle-3,
Coimbatore.

... R2 in WP 4957, 5382 of 2021
R3 in WP 4685, 5348, 5345, 5662, 7784 of 2021



The Income Tax Officer/
The Assistant Commissioner of Income Tax,
Non-Corporate Ward 1(1), Coimbatore Main Building,
63, Race Course Road, Coimbatore - 641 018.

WEB COPY

...R3 in WP 6573, 7551 of 2021

The Deputy Commissioner of Income Tax, Central-1(3)
No.46, 3rd Floor, Investigation Building,
Mahatma Gandhi Road, Chennai - 600 034.

...R3 in WP 3001, 3569, 5463, 5503 of 2021

The Deputy Commissioner of Income Tax,
Central Circle 3(3)/2(2), 2(3),
Chennai - 600 034.

...R3 in WP 5454, 5459, 5655, 5678, 5719 of 2021

The Assistant Commissioner of Income Tax,
Central Circle 2(4)/3(2), 1(2), 2(2), 2(3), 1(1),
No.46, Mahatma Gandhi Road, Chennai - 600 034.

... R3 in WP 3775, 3868, 4102, 4221, 4528, 4564, 4572, 4599,
4694, 4692, 4758, 4762, 4769, 4764, 4768, 4776, 5037, 5259,
5265, 5340, 5343, 5376, 5379, 5527, 5650, 5656, 5660, 5687,
5692, 5783, 6198, 6199, 6203, 6205, 6260, 6261, 6676, 6683,
6681, 7131, 7298, 7323 OF 2021

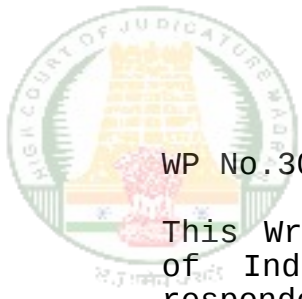
The Assistant Commissioner of Income Tax,
Central Circle (I),
Coimbatore Main Building,
63, Race Course Road,
Coimbatore - 641 018.

...R3 in 5157 of 2021

Prayer:

WP No.5157 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to accept the Application of the Petitioner Company U/S 245C of the Income tax Act 1961 and Proceed as per the provisions of section 245D (1) of the Income tax Act 1961 in accordance with law.



WP No.3001, 3868 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd respondent to accept the application of the petitioner u/s 245 C of the Income tax Act 1961 and treat the same as filed on 30/01/2021.

WP No.3569 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the Second Respondent to Permit the Petitioner to file an application under Section 245c of the Act and treat the same as an application filed on 8.2.2021.

WP No.3775 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to receive the settlement application of the Petitioner under Section 245C of the Income Tax Act, 1961.

WP No.4102, 4564, 4685, 4694, 4692, 4758, 4776, 5340, 5343, 5348, 5345, 6676, 6683, 6681, 7131 of 2021:

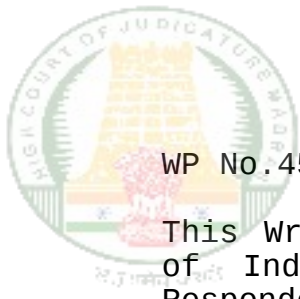
This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd respondent to permit the petitioner to file an application u/s. 245C of the Income Tax Act, 1961.

WP No.4762, 4769, 4764, 4768, 5037 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to receive the settlement application of the petitioner under Section 245C of the Income Tax Act, 1961.

WP No.4221 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to Accept the Application of the Writ Petition under Section 245 C of the Income tax Act 1961, and to treat the same as filed on 30.1.2021.



WP No.4528, 4572, 4599, 5527, 5719 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to accept the application of the Petitioner U/S 245C of the Income tax Act 1961 and treat the same as filed on 29.1.2021.

WP No.4957 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 3rd Respondent to accept the application of the Petitioner u/s 245C of the Income Tax Act, 1961 and treat the same as it has been filed prior to 01.02.2021.

WP No.5259, 5265, 5783 of 2021:

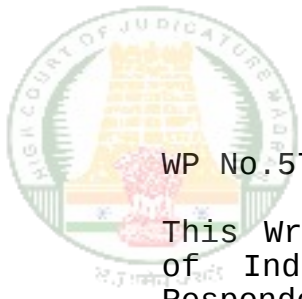
This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to Accept the Application of the Writ Petitioner under Section 245C of the Income tax Act 1961 and to treat the same as filed on 30.1.2021.

WP No.5376, 5379, 5382, 5454, 5459, 5463, 5650, 5655, 5656, 5660, 5662, 5678, 5687, 5692, 7298 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to permit the petitioner to file an application u/s. 245C of the Income Tax Act, 1961 and proceed as per the provisions of section 245D(1) of the Income Tax Act, 1961 and pass.

WP No.5503 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd respondent to accept the application of the Petitioner Company u/s. 245C of the Act and proceed as per the provisions of Section 245D(1) of the Act and treat the same as filed on 30.01.2021.



WP No.5719 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to accept the application of the Petitioner U/S 245C of the Income tax Act 1961 and treat the same as filed on 29.1.2021.

WP No.5783 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd respondent to accept the application of the Writ Petitioner under Section 245C of the Income Tax Act, 1961 and to treat the same as filed on 30.01.2021.

WP No.6198, 6199, 6203, 6205 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to treat the Settlement Application submitted by the petitioner under Sec.245C of the Income Tax Act 1961 through registered post at par with pending applications as on 29.01.2021.

WP No.6260, 6261, 6573 of 2021:

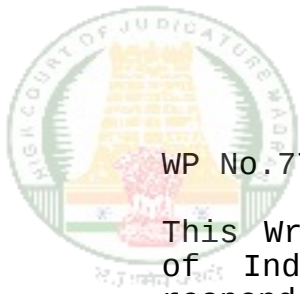
This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to receive the Settlement Application of the Petitioner Under Section 245 C of the Income tax 1961.

WP No.7323 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd Respondent to receive the Application of the Petitioner under Section 245C of the Income tax act, 1961.

WP No.7551 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd respondent to accept the application of the writ petitioner under Section 245 C of the Income Tax Act, 1961 and to treat the same as filed on 30/01/2021.



WP No.7784 of 2021:

This Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus directing the 2nd respondent to accept the application of the writ Petitioner under Section 245 C of the Income Tax Act, 1961 and to treat the same as filed on 30/01/2021 in as much as of the prohibition placed on the writ petitioner by issuance of notice under section 153 C read with section 153 A of the Act by the 3rd respondent only on 15/02/2021 without affording the writ petitioner reasonable time for filing the application or such other date as this Honourable Court may deem fit.

W.P. Nos.	For Petitioner	For Respondents
5157, 3001, 3775, 4102, 4564, 4685, 4694, 4692, 4758, 4762, 4769, 4764, 4768, 4776, 5037, 5340, 5343, 5348, 5345, 5376, 5379, 5382, 5454, 5459, 5463, 5503, 5650, 5655, 5656, 5660, 5662, 5678, 5687, 5692, 6260, 6261, 6573, 6676, 6683, 6681, 7131, 7298, 7323 of 2021	Mr.R.Sivaraman	Mr.R.Sankara Narayanan Additional Solicitor General assisted by Mr.A.P.Srinivas and Senior Standing Counsel and Mr.ANR.Jayaprathap, Junior Standing Counsel
3569 of 2021	Mr.N.V.Balaji	
4572, 4599, 5527, 5719, 4528, 6198, 6199, 6203 & 6205 of 2021	Mr.T.Vasudevan	
3868, 4221, 5259, 5265, 5783, 7784 & 7551 of 2021,	Mr.S.Sridhar	
4957 of 2021	Mr.Rajmagesh	
4572, 4599 of 2021	Mr.P.Janakiraman	

COMMON ORDER

These writ petitions have been filed by petitioners seeking Mandamus directing the 2nd respondent/ the Income Tax Settlement Commission, to accept the applications filed by them under Section 245C of the Income Tax Act, 1961 (in short 'Act') and proceed as per the provisions of Section 245D(1) of the Act, in accordance with law.



2. The applications in W.P. Nos.5157, 3775, 3868, 4102, 4221, 4528, 4564, 4572, 4599, 4685, 4694, 4692, 4758, 4762, 4769, 4764, 4768, 4776, 4957, 5037, 5259, 5265, 5340, 5343, 5348, 5345, 5376, 5379, 5382, 5454, 5459, 5463, 5503, 5527, 5650, 5655, 5656, 5660, 5662, 5678, 5687, 5692, 5779, 5783, 6198, 6199, 6203, 6205, 6260, 6261, 6573, 6676, 6683, 6681, 7131, 7298, 7323, 7551 & 7784 of 2021 had been presented before the registry of the Settlement Commission on 01.02.2021. In W.P.Nos.3001 & 3569 of 2021, applications were stated to have been filed even prior to 01.02.2021 and this has been recorded in my order dated 05.03.2021. In all cases, I directed that the applications be received by the Registry upon re-presentation, subject to the result of the writ petitions.

3. In the meanwhile, writ petition in W.P.No.9467 of 2021 has been filed before the Hon'ble First Bench of this Court seeking a Declaration to the effect that the provisions of Section 245A of the Act, as amended by Finance Act, 2021, are unconstitutional on various grounds as set out therein.

4. Thus the case of the petitioners for maintaining their applications before the Settlement Commission is one that would have to be argued before the Hon'ble First Bench. In the present cases, all that has been sought, is a Mandamus directing the registry of the Settlement Commission to accept their applications, and the same stands achieved by virtue of the interim orders passed on various dates directing the Settlement Commission to accept the applications. It is made clear, that no additional right, over and above what vests in the petitioners by operation of law, would vest by virtue of the interim orders granted earlier.

5. Apropos the submission that W.P. No.3001 of 2021 may be tagged with the matter pending before the Hon'ble First Bench, I am not inclined to accept the same. The petitioner has averred that the application was presented before the Settlement Commission on 29.01.2021. However, the challan that is to accompany the application (placed at page 29 of the compilation of documents accompanying the writ affidavit) reveals that the amount has been remitted only on 01.02.2021. Thus, even assuming that the application had been presented prior to 01.02.2021, it would not have been a valid application. The same position obtains in W.P. No.3569 of 2021 wherein the fee has been remitted only on 05.02.2021.

6. In response to the averments that the petitioners had approached the registry of the settlement commission prior to 29.01.2020 and were told to return after the 1st of February, 2021, since the Members were unavailable till that date, my attention is drawn to counter dated 24.02.2021 filed in W.P.



No.3775 of 2021, wherein the Assessing Authority has specifically denied the aforesaid factual averments at paragraph No.6, extracted below:

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'6. I submit that in reply to para 7, The petitioner in his affidavit states that the petitioner's application was ready, considering the quorum deficiency since last week of December, 2020, the application was not filed. The petitioner states that it was orally informed by the registry that the member from Mumbai Bench who was given additional charge of Chennai Bench is expected to arrive at Chennai for physical hearing in First Week of February, 2021. Therefore the application could only be filed on or after 01.02.2021. The statement of facts made by the petitioner is totally incorrect, as there were many applications filed after retirement of erstwhile Vice-Chairman dated:26.12.2020. The ITSC Bench, Chennai was very much functioning, the quorum was available, virtual hearing was happening and as many as 17 new applications were filed and hearing was held. The orders under Section 245D(1) was also passed in all the above 17 cases where applications were filed. Hence the claim of the above petitioner is factually incorrect. The petitioner made false averments in order to cover up the delay on their part.'

7. In light of the discussion as aforesaid, nothing further survives in these writ petitions and the same are closed as infructuous. Connected Miscellaneous Petitions are closed. No costs.

8. In W.P. No.3856 of 2021 and W.P. Nos.3856 of 2021, the petitioners have, vide letter dated 08.12.2020, (page 23 of the typed-set) addressed to the Assistant Commissioner of Income Tax, Central Circle-2, Coimbatore, indicated the possibility of approaching the Settlement Commission.

9. Likewise in W.P. Nos.4175 of 2021, the petitioners have, vide letter dated 08.12.2020 (page 12 of the typed-set), addressed to the Assistant Commissioner of Income Tax, Central Circle-2, Coimbatore, indicated the possibility of approaching the Settlement Commission.

10. In W.P. Nos.4563 & 4621 of 2021, the applications originally filed by the petitioner were dismissed on 27.12.2019 and the petitioner has indicated its intention to approach the Settlement Commission yet again, as per the averments in the affidavit filed in support of the Writ Petitions.



11. In W.P. Nos.4265, 5779 & 5122 of 2021, the challans for fee to be remitted for filing of settlement applications are dated 11.12.2020. Thus, in these matters as well, the petitioner has intended to approach the Settlement Commissioner, even prior to 01.02.2021.

12. De-link W.P. Nos.3856, 4175, 4265, 4563, 4621, 5122 & 5779 of 2021 from W.P. Nos.5157 of 2021 and batch and list before Hon'ble First Bench along with W.P. No.9467 of 2021.

Sd/-
Deputy Registrar(CS)

// True Copy //

Sub Assistant Registrar

rkp

To

1. The Finance Secretary,
United of India,
Department of Revenue,
Ministry of Finance,
3rd Floor, Jeevan Deep Building,
Sansad Marg, New Delhi- 110 001.
2. The Secretary, Income Tax Settlement Commission,
Additional Bench, Chennai Satguru Complex,
640, Anna Salai, Nandanam,
Chennai - 600 035.
3. The Assistant Commissioner of Income Tax,
Central Circle-1/Circle-2, Circle-3
Coimbatore.
4. The Income Tax Officer/
The Assistant Commissioner of Income Tax,
Non-Corporate Ward 1(1), Coimbatore Main Building,
63, Race Course Road, Coimbatore - 641 018.
5. The Deputy Commissioner of Income Tax, Central-1(3)
No.46, 3rd Floor, Investigation Building,
Mahatma Gandhi Road, Chennai - 600 034.
6. The Deputy Commissioner of Income Tax,
Central Circle 3(3)/2(2), 2(3),
Chennai - 600 034.



7. The Assistant Commissioner of Income Tax,
Central Circle 2(4)/3(2),1(2),2(2),2(3),1(1),
No.46, Mahatma Gandhi Road, Chennai - 600 034.

8. The Assistant Commissioner of Income Tax,
Central Circle (I),
Coimbatore Main Building,
63, Race Course Road,
Coimbatore - 641 018.

Copy To

The Section Officer,
Writ Section,
High Court, Madras.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.24112

+1cc to Mr.N.V.Balaji, Advocate, S.R.No.23976

W.P. Nos.5157, 3001, 3569, 3775, 3868, 4102, 4221, 4528, 4564,
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6205, 6260, 6261, 6573, 6676, 6683, 6681, 7131, 7298, 7323, 7551
& 7784 of 2021

JP(CO)
RLP(27/10/2021)