



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 25.08.2021

CORAM:

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.NOS.19545 TO 19547 OF 2016

M/s.Dorma India Pvt. Ltd.,
Rep. by its Manager, Taxation and Finance,
Mrs.Subhashini Srinivasan,
W/o.Mr.R.Sridhar,
14/1, Pattulos Road,
Chennai - 600 002.

... Petitioner in all Wps

Vs.

1. The Deputy Commissioner of Income Tax
Transfer Pricing Officer-1 (2),
Room No.319, 3rd Floor, Main Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
2. The Joint Commissioner of Income Tax (OSD),
Corporate Circle-1(1), Aayakar Bhavan,
Room No.611, Wanaparthi Block,
6th Floor, 121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

... Respondents in all Wps

Prayer in W.P.No.19545/2016 : Petition filed under Article 226 of Constitution of India praying for issuance of a Writ of Certiorari calling for the records in F.No.D-445/TP0-1(2)/A.Y.2006-07 dated 27.01.2016 on the file of the 1st respondent relating to Assessment Year 2006-2007 quash the same.



Prayer in W.P.No.19546/2016: Petition filed under Article 226 of Constitution of India praying for issuance of a Writ of Certiorari calling for the records in F.No.D-445/TPO-1(2)/A.Y.2007-08 dated 28.01.2016 on the file of the 1st respondent relating to Assessment Year 2007-2008 quash the same.

Prayer in W.P.No.19547/2016: Petition filed under Article 226 of Constitution of India praying for issuance of a Writ of Certiorari calling for the records in F.No.D-445/TPO-1(2)/A.Y.2008-09 dated 28.01.2016 on the file of the 1st respondent relating to Assessment Year 2008-2009 quash the same.

In all WPs

For Petitioner : Mr.N.V.Balaji

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel
for Income Tax

COMMON ORDER

The respective learned counsel appearing on behalf of the parties to the lis on hand made a submission that this Court passed an order on 09.08.2021 in W.P.No.18574 of 2021 directing the respondents as under:

"8. This being the factum, the respondents are bound to decide the grounds raised regarding the limitation as a preliminary issue and thereafter, proceed further, if the impugned notice was issued within the period of limitation. If the notice was issued beyond the period of limitation, then all further proceedings are to be dropped. Under these circumstances, the limitation point is to be decided at the first instance. Accordingly, the respondents are directed to consider the objections filed by the writ petitioner on 27.04.2016 and decide the ground of limitation as raised by the writ petitioner, within the period of eight weeks and pass final orders on merits and in accordance with law, by affording opportunity to the



writ petitioner and thereafter, all further proceedings, if necessary, may be continued."

2. The present writ petitions are filed challenging the orders passed by the Transfer Pricing Officer under Section 92 CA of the Income Tax Act, 1961. In view of the orders passed in W.P.No.18574 of 2016, no further adjudication on merits is required to be undertaken in these writ petitions. However, further proceedings with reference to the impugned orders passed in these writ petitions are to be taken based on the orders to be passed as per the directions of this Court in W.P.No.18574 of 2016.

3. With these clarifications, all these Writ Petitions stand disposed of. No costs.

Sd/-
Assistant Registrar(CS-VII)

// True Copy //

Sub Assistant Registrar

Sgl

To

1. The Deputy Commissioner of Income Tax,
Transfer Pricing Officer-1 (2),
Room No.319, 3rd Floor, Main Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
2. The Joint Commissioner of Income Tax (OSD),
Corporate Circle-1(1), Aayakar Bhavan,
Room No.611, Wanaparthi Block,
6th Floor, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

+1cc to Mrs.Hema Muralikrishnan, Advocate, S.R.No.42597

W.P.Nos.19545 to 19547 of 2016

JPL(CO)
RLP(20/09/2021)