



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.09.2021

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THE HON'BLE Mr. JUSTICE M. SUNDAR

W.P.Nos.13035, 13389 and 13633 of 2021
and

W.M.P.Nos.13845, 13846, 14495 and 14496 of 2021

WP.No.13035 of 2021

Kalpati Ramachandran Venkata Ramani
Old No.5, New No.9,
Seethamal Colony Extension,
1st Cross Street, Teynampet,
Chennai 600 018
PAN: AAEPR1445A

... Petitioner

-Vs.-

1. The Principal Commissioner of Income Tax-3,
Chennai.
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
2. The Assistant Commissioner of Income Tax,
Corporate Circle-6(1), Chennai.
Room No.703, 7th Floor, WP Block,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
3. National Faceless Appeal Centre,
C-Block, 4th Floor,
S.P.M. Civic Centre,
New Delhi-110 001.

... Respondents

WP.No.13389 of 2021

M/s.Aqua Engineers and Consultants India P Ltd
No.5, LGP Complex,
Near Porur Toll Plaza,
Vanagaram, Chennai 600 095
PAN: AAJCA3508M

... Petitioner



-Vs.-

1. The Principal Commissioner of Income Tax-1,
Chennai.

121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2. The Income Tax Officer,
Corporate Circle-1(1), Chennai
121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

3. The Centralized Processing Center
Bengaluru, Income Tax Department,
1st Floor, Prestige Alpha,
No.48/1 48/2, Beratenaagrahara Begur,
Hosur Rd, Uttarahalli Hobli,
Bengaluru 560 100.

4. National Faceless Appeal Centre,
C-Block, 4th Floor,
S.P.M. Civic Centre, New Delhi-110 001.

... Respondents

WP.No.13633 of 2021

Mohanlal Nirmal Kumar,
172, Strahans Road,
Pattalam, Chennai 600 012
PAN: ACGPN3856M

... Petitioner

-Vs.-

1. The Principal Commissioner of Income Tax-8,
Chennai.

121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2. The Income Tax Officer,
Non-Corporate Ward-10(3).
Chennai.
Room No.617, 6th Floor, WP Block,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.



3. National Faceless Appeal Centre,
C-Block, 4th Floor,
S.P.M. Civic Centre,
New Delhi-110 001.

... Respondents

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Prayer in WP.No.13035 of 2021: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the writ petitioner having PAN:AAEPR1445A on the file of the first respondent to quash the rejection order dated 19.04.2021 passed under Vivad Se Viswas Act, 2020 for the Assessment year 2017-18 and consequently direct the First respondent to issue Form No.3 on the acceptance of the Form Nos.1 and 2 vide Receipt No.274174571250221 filed on 25.02.2021 under the said Act for the said assessment year.

Prayer in WP.No.13389 of 2021: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the writ petitioner having PAN:AAJCA3508M on the file of the first respondent to quash the rejection order dated 07.04.2021 passed under Vivad Se Viswas Act, 2020 for the Assessment year 2018-19 and consequently direct the First respondent to issue Form No.3 on the acceptance of the Form Nos.1 and 2 vide Receipt No.273009691240221 filed on 24.02.2021 under the said Act for the said assessment year.

Prayer in WP.No.13633 of 2021: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the writ petitioner having PAN:ACGPN3856M on the file of the first respondent to quash the rejection order dated 16.04.2021 passed under Vivad Se Viswas Act, 2020 for the Assessment year 2017-18 and consequently direct the First respondent to issue Form No.3 on the acceptance of the Form Nos.1 and 2 vide Receipt No.313713070280321 filed on 28.03.2021 under the said Act for the said assessment year.

For Petitioners
in all WPs

: Mr.S.Sridhar.

For Respondents in
all WPs.13389 &
13633/2021

: Ms.Hema Muralikrishnan,
Senior standing counsel



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For Respondents in

WP.13035/2021

: Ms.Hema Muralikrishnan,
Senior standing counsel
for R1 and R3
Mr.ANR.Jaya Prathap,
Junior standing counsel for R2

C O M M O N O R D E R

Mr.S.Sridhar, learned counsel for writ petitioner and Ms.Hema Muralikrishnan, learned Senior Standing counsel (Revenue counsel) for respondents in all the writ petitions are before me.

2. Counter affidavits filed by the Revenue in WP.Nos.13035 & 13633 of 2021 and more particularly, paragraph 4 draws the curtains on the captioned matters.

3. Paragraph 4 of the counter affidavits of Revenue in WP.Nos.13035 & 13633 of 2021 read as follows:

'Para 4 in WP.No.13035 of 2021

4. It is submitted that in the light of the above mentioned developments and the fact that the delay in filing the statutory appeal has been condoned, further necessary steps required to cancel the present rejection order dated 19.04.2021 and issue fresh Form 3 in accordance with the provisions of the Act will be carried out by the 1st respondent as expeditiously as possible.

'Para 4 in WP.No.13633 of 2021

4. It is submitted that in the light of the above mentioned developments and the fact that the delay in filing the statutory appeal has been condoned, further necessary steps required to cancel the present rejection order dated 16.04.2021 and issue fresh Form 3 in accordance with the provisions of the Act will be carried out by the PCIT-3, Chennai as expeditiously as possible.'

4. Learned counsel for writ petitioner in all the writ petitions also submits that insofar as WP.No.13389 of 2021 is concerned Form 03 has already been uploaded and that it would be desirable that the same is done at the earliest in the other two



writ petitions also as deadline of 30.09.2021 is time sensitive qua VSV Act, failing which, writ petitioner may have to pay 10% more.

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5. Learned Revenue counsel submits that the needful would be done.

6. Recording the stated position of the Revenue, captioned writ petitions are disposed of as closed. There shall be no order as to costs. Consequently, connected WMPs are closed.

Sd/-

Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

RP(CO)
SB(05/10/2021)

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To

1. The Principal Commissioner of Income Tax-3,
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2. The Assistant Commissioner of Income Tax,
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3. The Principal Commissioner of Income Tax-1,
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4. The Income Tax Officer,
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+3cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.47817 to 47819

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