



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :19.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.33528 of 2016

and

W.M.P.No.28944 of 2016

Brilliant Educational Trust,
Represented by its Chairman cum Managing Trustee,
84-A, Ammasai Gounder Street,
Vellakinar,
Coimbatore - 641 029.

...Petitioner

Vs

1.The Joint Director of Income Tax (Investigation)
No.63, Race Course Road,
Gopalapuram,
Coimbatore.

2.The Deputy Director of Income Tax (Investigation)
Unit - I, No.63, Race Course Road,
Gopalapuram,
Coimbatore.

3.The Branch Manager,
Karur Vysya Bank,
Ramanathapuram Branch,
Coimbatore.

...Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Declaration, declaring the prohibitory order issued by the 2nd respondent under Section 132 (3) of the Income Tax Act, 1961 is barred by limitation under Section 132 (8A) of the Income Tax Act, 1961 and consequently direct the 3rd respondent to permit the petitioner to operate the Bank Account No.1620140000000060.

For Petitioner : Mr.Shivakumar
For M/s.K.M.Vijayan and Associates

For Respondents: Mr.A.P.Srinivas
Senior Standing counsel
For Income Tax
[For R1 & R2]



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Mr.A.V.Radhakrishnan
[For R3]

O R D E R

The respective learned counsels appearing on behalf of the parties to the lis on hand jointly made a submission that the cause arose for the purpose of filing of the writ petition became vanished.

2. Thus, no further adjudication needs to be entertained in respect of the grounds raised in this writ petition and accordingly, the writ petition stands disposed of as infructuous. No costs. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

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To

1. The Joint Director of Income Tax (Investigation)
No.63, Race Course Road,
Gopalapuram,
Coimbatore.
2. The Deputy Director of Income Tax (Investigation)
Unit - I, No.63, Race Course Road,
Gopalapuram,
Coimbatore.
3. The Branch Manager,
Karur Vysya Bank,
Ramanathapuram Branch,
Coimbatore.

+1 CC to Mr.A.V.Radhakrishnan, Advocate sr 34504.
+1 CC to Mr.A.P.Srinivas, advocate sr 34165.

W.P.No.33528 of 2016

SMI (CO)
SP(10/08/2021)