

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.02.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39501 & 39502 of 2016
and
M.P.Nos.33785 & 33786 of 2016

Sri.Om Prakash Soni ...Petitioner in both W.Ps.
Vs.

1. The Central Board of Direct Taxes,
Represented by its Chairman,
Department of Revenue - Ministry of Finance,
Government of India, New Delhi.
2. The Principal Commissioner of Income Tax,
Chennai IX,
2nd Floor, Kannammai Building,
617, Anna Salai, Chennai.
3. The Commissioner of Income Tax (Appeals)-5,
Aaykar Bhavan, Wanarpathy Block, 5th Floor,
121, Nungambakkam High Road, Nungambakkam.
Chennai - 600 034.
4. The Income Tax Officer,
Ward, XI (4),
II Floor Kannammai Building,
Mount Road, Chennai. ...Respondents in both W.Ps.

Prayer in W.P.No.39501 of 2016: 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 second respondent in C.No.133/DTDRS/PCIT-9/2016-17 dated 15.09.2016 and quash the same and consequently direct the second respondent herein to accept the application in Form 1 filed under sections 203 of the Finance Act of 2016 in respect of Direct Tax Disposal Resolution Scheme 2016.

Prayer in W.P.No.39502 of 2016: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of declaration, declaring the Circular No.33 of 2016 dated 12.09.2016 issued by the first respondent is null, void and unconstitutional in so far as it relates to the clarification issued with regard to the Question Nos.1 & 2 as contrary to the Direct Tax Disputes Resolution Scheme 2016 as introduced by Chapter X of the Finance Act, 2016.

For Petitioner : Mr.R.Sivaraman
(in both W.Ps)

For Respondent : Mrs.Hema Muralikrishnan
(in both 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 cases have been settled under the Vivad Se Vishwas Scheme and the direct tax Vivad Se Vishwas Act (Act 3 of 2020).

2.The learned counsel for the petitioner further submits that the petitioner has received the relevant forms. Recording the same, these Writ Petitions stands disposed of with the above observation. No costs. Consequently, connected Miscellaneous Petitions are closed.

s/d-
Assistant Registrar (CS VIII)

True Copy

Sub-Assistant Registrar

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To

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SSN (CO)

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RRV/10/03/2021