

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2786 of 2018
and
M.P.No.3432 of 2018

M/s.Gemini Industries and Imaging Limited,
No.28, New Bangaru Colony,
West KK Nagar,
Chennai - 600 078. Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,
Non Corporate Circle-20(1),
Chennai - 600 034.

2. The Official Liquidator,
High Court, Madras.

(R2 Suo Motu impleaded as per order dated
08.02.2018)

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the respondent comprised in its assessment order, dated 30.12.2017, passed under Section 143(3) read with Section 147 of the Income Tax Act, 1961, in PAN AAACG7890H for the Assessment year 2009-10, and to quash the same.

For Petitioner : M/s.Ashwini Vaidiyalingam
for Mr.Arun Karthik Mohan

For Respondents: Mrs.Hema Muralikrishnan,
Senior Standing Counsel for R1
Mr.A.P.Babu for R2

O R D E R

In this writ petition, the petitioner has challenged the impugned notice dated 30.12.2017 seeking to reopen the completed assessment for the Assessment year 2009-2010.

2.However during the pendency of the present writ petition, the petitioner's company had been already directed to be wind up by an order dated 12.12.2017 in C.A.No.854/2014. The second respondent Official liquidator is in charge of the company, who is liquidating the petitioner company. The Official Liquidator has also filed a report stating that the directors of the companies are not co-operating and are not giving the required informations required for liquidating the assets of the petitioner's company. Without going into the merits of the allegations in the report of the Official Liquidator, I dismiss this writ petition as the petitioner has been ordered to be wound up by an order dated 29.01.2016 in C.P.No.178 of 2015 by this Court.

3.Therefore nothing survives for adjudication at the moment. This Writ Petition is dismissed with liberty to restore the same, in case winding up order is set aside.

4.This Writ Petition stands dismissed with the above observations. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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Notes:-In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate / litigant concerned.

To

1. The Assistant Commissioner of Income Tax,
Non Corporate Circle-20(1),
Chennai - 600 034.
2. The Official Liquidator,
High Court, Madras.

+lcc to Mr.Mr.Arun Karthik Mohan, Advocate, S.R.No.11328.
+lcc to Mrs.Hema Muralikrishnan,, Advocate, S.R.No.10935.

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AAB (CO)
CSR 30.03.2021

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