



IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 01.07.2021

CORAM

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THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.Nos.17080, 17081 & 17082 of 2014

Commissioner of Income Tax, Central,
7th Floor, Aaykar Bhavan,
Basheerbagh, Hyderabad - 500 004. ..Petitioner in all WPs.
vs.

1.Income Tax Settlement Commission,
Additional Bench,
640, Anna Salai,Nandanam,
Chennai-600 035.1st respondent in all WPs.

2.Sravan Shipping Services Pvt.Ltd.,
Flat No.C-1 & C-2,
Sri Ramakrishna Arcade, Daba Gardens,
Visakhapatnam, Andhra Pradesh - 530 020.

...2nd respondent in W.P.No.17080/2014

3.Gadagottu Sambasiva Rao,
Flat No.C-1 & C-2,
Sri Ramakrishna Arcade, Daba Gardens,
Visakhapatnam, Andhra Pradesh - 530 020.

...2nd respondent in W.P.No.17081/2014

4.Smt.Gadagottu Hanuma Sree,
Flat No.C-1 & C-2,
Sri Ramakrishna Arcade, Daba Gardens,
Visakhapatnam, Andhra Pradesh - 530 020.

...2nd respondent in W.P.No.17082/2014

COMMON PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records on the file of the first respondent in Settlement Application Nos. AP/HD/51/11-12/16/IT, AP/HD/51/11-12/17/IT & AP/HD/51/11-12/18/IT respectively, dated 31.03.2013 and quash the same as illegal and restore the jurisdiction of the assessing officer to pass the assessment orders in relation to the 2nd respondent for assessment years 2004 - 05 to 2010 - 11.



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For Petitioner : Mr.A.P.Srinivas,
Senior Standing Counsel for
Income Tax.

For Respondents : No appearance for R1
Mr.S.Sridhar for R2

(in all Wps)

COMMON ORDER

Learned counsel for the petitioner fairly made a submission that these writ petitions are filed before the wrong Forum. The issue has been decided in the case of Malabar Industrial Co. Ltd vs. Commissioner Income Tax [(2000) 2 SCC 718].

2. As per the abovesaid judgement, the petitioner has to approach the High Court of Telangana for adjudication of the issues as the jurisdiction of the Assessing Officer is falling within the jurisdiction of High Court of Telangana.

3. In view of the above said submission of learned counsel for the petitioner, the writ petitions stand disposed of with liberty to the petitioner to approach the jurisdictional High Court, within a period of Four weeks from the date of receipt of a copy of this Order.

4. Accordingly, these writ petitions stand disposed of. However, there shall be no order as to costs.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

Pns

To

Income Tax Settlement Commission,
Additional Branch,
640, Anna Salai, Nandanam, Chennai-600 035.

Copy to:

The Section Officer, ER Section, High Court, Madras.

+3ccs to Mr.A.P.Srinivas, Advocate SR.No. 30561, 30562, 30560
W.P.Nos.17080, 17081 & 17082 of 2014

vm (CO)

A.SK(03.08.2021)