

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2021

CORAM

THE HON'BLE MR. JUSTICE C.SARAVANAN

W.P. Nos. 26720 & 26721 of 2014

and

M.P. Nos. 1,1 of 2014

C.Ashok Chand

... Petitioner

in W.P.No.26720 of 2014

A.Roshankumar

... Petitioner

in W.P.No.26721 of 2014

Vs

1. The Assistant Commissioner of Income Tax,
Circle I, 2 Barracks Cross Street,
Officer's Line, Vellore.
2. The Commissioner of Income Tax (Appeals)-III,
121, M.G.Road,
Nungambakkam, Chennai - 600 034. Respondents in both W.Ps

Prayer in W.P.No.26720 of 2014: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the first respondent in PAN: AAAHC0603B/ACIT/VLR relating to the application made by the petitioner for stay of demand, and quash the order dated 22.08.2014 in PAN: AAAHC0603B/ACIT/VLR passed by the first respondent for the assessment year 2011-12 and direct the second respondent to dispose of the appeal preferred by the petitioner before him with a time frame.

Prayer in W.P.No.26721 of 2014: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the first respondent in PAN: AEZPR2945A/ACIT/VLR relating to the application made by the petitioner for stay of demand, and quash the order dated 22.08.2014 in PAN: AEZPR2945A/ACIT/VLR passed by the first respondent for the assessment year 2011-12 and direct the second respondent to dispose of the appeal preferred by the petitioner before him with a time frame.

For Petitioner : Mr.N.V.Balaji
(in both W.Ps)

For Respondents: Ms.Hema Muralikrishnan
(in both W.Ps) Senior Standing Counsel

COMMON ORDER

Mr.N.V.Balaji, learned counsel for the petitioner submits that nothing survives in these writ petitions as the recovery proceedings were sought to be conducted during the pendency of the appeal. He further submits that the appeal itself has been disposed and therefore nothing survives for adjudication in these writ petitions. Recording the same, these Writ Petitions stand dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

arb
To

1. The Assistant Commissioner of Income Tax,
Circle I, 2 Barracks Cross Street,
Officer's Line, Vellore.
2. The Commissioner of Income Tax (Appeals)-III,
121, M.G.Road,
Nungambakkam, Chennai - 600 034.

+2ccs to Mrs. Hema Muralikrishnan, Advocate, Sr.No. 3504,3505
+2ccs to Mr.N.V.Balaji, Advocate, Sr.No. 3745 & 3746

सत्यमेव जयते W.P. Nos. 26720 & 26721 of 2014
and
M.P. Nos. 1,1 of 2014

SR(CO)
RMP(12/03/2021)

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