IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.02.2021

CORAM

THE HON'BLE MR. JUSTICE C.SARAVANAN

W.P.No.28022 of 2014
and
M.P.No.1 of 2014

M/s.A.R.Housing Pvt Ltd.,
represented by its Director,
No.41, Pushpa Nagar Road,
Nungambakkam, Chennai - 600 034. ... Petitioner

Vs

1.The Income Tax Officer,
Company Ward-I(1),
Chennai - 600 034.

2.The Commissioner of Income Tax Appeals-I,
121, Nungambakkam High Road,
Chennai - 34. ... Respondents

Prayer: 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 1st respondent in notice under Section 148 of the Act in PAN: AACCA3847L dated 31.03.2014 and the consequential impugned order in PAN: AACCA3847L/C.W.I (1)/Che/2007-08 dated 25.08.2014 for the assessment year 2007-08 and quash the same and direct the 1st respondent to drop the re-assessment proceedings for the assessment year 2007-08.

For Petitioner : Mr.R.Venkatnarayanan
for Mr.Subbaraya Aiyar

For Respondents: Mr.Prabhu Mukunth
for Ms.Hema Muralikrishnan
Senior Standing Counsel

ORDER

Mr.R.Venkatnarayanan, learned counsel for the petitioner submits that the petitioner opted to settle the case under “Vivas Se Vishwas Scheme” and Form-3 was also issued on 12.10.2020. Therefore nothing survives for adjudication in the present writ petition at the moment. He however seeks liberty to initiate fresh proceedings in case, the case of the petitioner is not settled the dispute under “Vivad Se Vishwas Scheme”.

2. However, it is noticed that Form-3 is issued under Section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020 read with Rule 4 of Direct Tax Vivad Se Vishwas Rules, 2020. Every order passed under Sub-Section (1) to the Section 5 of the Direct Tax Vivad Se Vishwas Act, 2020, determining the amount payable under the Act, shall be conclusive as to the matters stated therein and no matter covered by such order shall be reopened in any other proceeding under the Income-tax Act or under any other law for the time being in force or under any agreement, whether for protection of investment or otherwise, entered into by India with any other country or territory outside India.

3. However, liberty is granted to the petitioner. Therefore, this Writ Petition is closed. No costs. Consequently, connected, miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS.VIII)

/True Copy/

Sub Assistant Registrar

To

1.The Income Tax Officer,
Company Ward-I(1),
Chennai - 600 034.

2.The Commissioner of Income Tax Appeals-I,
121, Nungambakkam High Road,
Chennai - 34.

+1cc to Mr.Subbaraya Iyer, Advocate SR.NO.5426

AKM/26.02.21/ 3P-4C/

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