IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :20.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.Nos.34985 & 34986 of 2012

M/s.Pentamedia Graphics Limited,
Represented by its Head Finance
Mr.V.Venkataramanan,
'TAURUS', No.25, First Main Road,
United India Colony,
Kodambakkam,
Chennai – 600 024. ... Petitioner in both W.Ps

Vs

The Deputy Commissioner of Income Tax,
Media Circle-I,
Room No.311, New Block III, 3rd Floor,
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034. ... Respondent in both W.Ps

Prayer in W.P.No.34985 of 2012 : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, calling for the records in DCIT / Media Circle-1/148/2012-2013 dated 13.12.2012, relating to Assessment Year 2005-06, quash the same.

Prayer in W.P.No.34986 of 2012 : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, calling for the records in DCIT / Media Circle-1/148/2012-2013 dated 13.12.2012, relating to Assessment Year 2006-07, quash the same.

For Petitioner : Mr.G.Baskaran
[in both W.Ps]

For Respondent : Mr.Prabhumukunth Arunkumar
Standing counsel
For Income Tax
[in both W.Ps]

COMMON ORDER

The order dated 13.12.2012, disposing of the objections filed by the petitioner for re-opening of the assessment for the Assessment Years 2005-06 and another proceeding passed on the same date with reference to the Assessment Year 2006-07 are under challenge in these two writ petitions.

2. The petitioners have raised certain grounds with reference to the re-opening of assessment made for two Assessment Years i.e., 2005-06 and 2006-07. As the respondents have already passed the reassessment order on 21.10.2014 in respect of the above two Assessment Years and the writ petitions filed by the petitioners, challenging the reassessment orders were dismissed by this Court, the grounds raised in these writ petitions deserve no further adjudication.

3. This apart, the petitioner is entitled to prefer an appeal against the order of reassessment passed by the competent authority on 21.10.2014. In the event of preferring any appeal, the petitioner is at liberty to raise all the grounds and the Appellate authority also shall consider the appeal without reference to the period of limitation and pass appropriate orders on merits and in accordance with law and by affording an opportunity to the writ petitioner. With this liberty, both the writ petitions stand disposed of. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

Kak

To
The Deputy Commissioner of Income Tax,
Media Circle-I,
Room No.311, New Block III, 3rd Floor,
121, Mahatma Gandhi Road,
Nungambakkam,Chennai – 600 034.

+2ccs to Mr.G.Baskar, Advocate (SR No.34732)
+1cc to Mr.Prabhu Mukunth Arun Kumar, Advocate (SR No.34767)

W.P.Nos.34985 & 34986 of 2012

GPL (CO)
PR (13/08/2021)