IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.23882, 23887, 23891, 23894 & 23902 of 2021
and
W.M.P.Nos.25187, 25188, 25190, 25191, 25195, 25196, 25197, 25198, 25199, 25200, 25201, 25203, 25206, 25207, 25209, 25210, 25221, 25222, 25223 & 25225 of 2021

(Through Video Conferencing)

The Tamil Nadu Dr.M.G.R.Medical University,
(Represented by its Registrar Dr.M.B.Aswath Narayanan)
69, Anna Salai, Guindy,
Chennai - 600 032.
PAN : AACAT 0098E ... Petitioner in all W.Ps

Vs

1.The Income Tax Officer,
National Faceless Assessment Centre,
Delhi E-Ramp, Jawaharlal Nehru Stadium,
Delhi - 110 003.

2.The Income Tax Officer,
Non-Corporate Ward - 19(6),
Income Tax Department,
121, Nungambakkam High Road,
Chennai - 600 034.

3.The Commissioner of Income Tax (Exemptions),
Income Tax Department,
121, Nungambakkam High Road,
Chennai - 600 034. ... Respondents in all W.Ps

Prayer in W.P.No.23882 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the Writ Petitioner/Assessee on the file of the First Respondent to quash the impugned order dated 19.09.2021 passed under Section 147/144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2013-2014 in DIN and Order No.ITBA/AST/S/147/2021-22/1035713152(1) and consequently direct the First Respondent to complete the fresh assessment for the Assessment Year 2013-2014 after getting the order from the Third Respondent in the pending proceedings under Section 10(23C) (vi) of the said Act as well directing to grant reasonable/sufficient opportunity of hearing.

Prayer in W.P.No.23887 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the Writ Petitioner/Assessee on the file of the First Respondent to quash the impugned order dated 20.09.2021 passed under Section 147/144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2014-2015 in DIN and Order No.ITBA/AST/S/147/2021-22/1035721293(1) and consequently direct the First Respondent to complete the fresh assessment for the Assessment Year 2014-2015 after getting the order from the Third Respondent in the pending proceedings under Section 10(23C) (vi) of the said Act as well directing to grant reasonable/sufficient opportunity of hearing.

Prayer in W.P.No.23891 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the Writ Petitioner/Assessee on the file of the First Respondent to quash the impugned order dated 29.09.2021 passed under Section 147/144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2015-2016 in DIN and Order No.ITBA/AST/S/147/2021-22/1036016154(1) and consequently direct the First Respondent to complete the fresh assessment for the Assessment Year 2015-2016 after getting the order from the Third Respondent in the pending proceedings under Section 10(23C) (vi) of the said Act as well directing to grant reasonable/sufficient opportunity of hearing.

Prayer in W.P.No.23894 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the Writ Petitioner/Assessee on the file of the First Respondent to quash the impugned order dated 20.09.2021 passed under Section 147/144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2016-2017 in DIN and Order No.ITBA/AST/S/147/2021-22/1035720398(1) and consequently direct the First Respondent to complete the fresh assessment for the Assessment Year 2016-2017 after getting the order from the Third Respondent in the pending proceedings under Section 10(23C) (vi) of the said Act as well directing to grant reasonable/sufficient opportunity of hearing.

Prayer in W.P.No.23902 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the Writ Petitioner/Assessee on the file of the First Respondent to quash the impugned order dated 29.09.2021 passed under Section 147/144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2018-2019 in DIN and Order No.ITBA/AST/S/147/2021-22/1036015772(1) and consequently direct the First Respondent to complete the fresh assessment for the Assessment Year 2018-2019 after getting the order from the Third Respondent in the pending proceedings under Section 10(23C) (vi) of the said Act as well directing to grant reasonable/sufficient opportunity of hearing.

For Petitioner : Mr.A.S.Sriraman
(In all W.Ps)

For Respondents : Mrs.Hema Muralikrishnan
(In all W.Ps) Senior Standing Counsel

COMMON ORDER

Mrs.Hema Muralikrishnan, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. These writ petitions have been filed at the time of admission considering the fact that the petitioner's case for grant of exemption under Section 10(23C) (vi) of the Income Tax Act, 1961 is now pending with the third respondent Commissioner of Income Tax (Exemptions) pursuant to an order dated 16.09.2020 of the Income Tax Appellate Tribunal (ITAT).

3. Pending such exercise, the first respondent has completed the Assessment. Since the issue as to whether the petitioner is indeed entitled for exemption under the aforesaid provisions of the Income Tax Act is to be adjudicated afresh by the third respondent, these Writ Petitions are disposed by directing the third respondent to pass appropriate orders pursuant to an order dated 16.09.2020 of the ITAT. Pending such exercise, the impugned orders shall be kept in abeyance.

4. In case the petitioner is indeed entitled for exemption under Section 10(23C) (vi) of the Income Tax Act, the impugned orders may be revised. On the other hand, in case the exemption is rejected, the impugned orders shall stand confirmed with liberty to the petitioner to file appropriate appeal before the Commissioner of Income Tax (Appeals).

5. This exercise shall be carried out by the third respondent within a period of three months from the date of receipt of a copy of this order. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

rgm/arb

To

1.The Income Tax Officer,
National Faceless Assessment Centre,
Delhi E-Ramp, Jawaharlal Nehru Stadium,
Delhi - 110 003.

2.The Income Tax Officer,
Non-Corporate Ward - 19(6),
Income Tax Department,
121, Nungambakkam High Road,
Chennai - 600 034.

3.The Commissioner of Income Tax (Exemptions),
Income Tax Department,
121, Nungambakkam High Road,
Chennai - 600 034.

+1cc to Mr.S.Sridhar, Advocate SR.No.58309

W.P.Nos.23882, 23887, 23891, 23894 & 23902 of 2021

GSM(CO)
GMY(01/12/2021)