



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.07.2021

CORAM

THE HON'BLE Mr.JUSTICE S.M.SUBRAMANIAM

W.P.No.29467 of 2012

M/s.Tamil Nadu Minerals Limited,
#31, Kamarajar Salai, TWAD House,
Chepauk, Chennai - 600 005,
Rep.by its Managing Director,
Mr.M.Vallalar

...Petitioner

Vs

The Assistant Commissioner of Income Tax,
Company Circle - III (1),
Room No.411, New Block,
121, M.G.Road,
Nungambakkam, Chennai - 600 034.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Prohibition, prohibiting the respondent from proceeding further to complete the reassessment pursuant to Notice u/S.148 of Income Tax Act, 1961 dated 31.03.2012 for the A.Y. 2005 - 06 in PAN No.AABCT2250P.

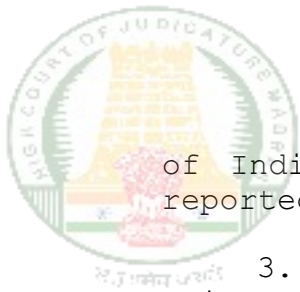
For Petitioner : Mr.M.P.Senthil Kumar

For Respondents: Mr.D.Prabhu Mukunth Arunkumar
Standing Counsel for Income Tax

O R D E R

The relief sought for in the present writ petition is to set aside the notice issued under Section 148 of the Income Tax Act, for reopening of assessment for the year 2005 - 06.

2. In view of the fact that the petitioner has chosen to challenge the very notice itself, this Court is of an opinion that the petitioner has to submit its request seeking reasons and file its objections. The petitioner is bound to submit its objections and the said objections are to be considered by the Authorities Competent as directed by the Hon'ble Supreme Court



of India in the case of GKN Driveshafts India Ltd., Vs. ITO reported in 2003 259 ITR 19 (SC).

3. In view of the fact that the petitioner has filed the writ petition, even before following the directives laid down by the Hon'ble Apex Court of India, this Court is not inclined to entertain the present writ petition. Therefore, the petitioner is at liberty to file its objections, before the respondents, enabling them to consider and dispose of the same in the manner known to law.

4. With these observations, the writ petition stands disposed of. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

Pns

To

The Assistant Commissioner of Income Tax,
Company Circle - III (1),
Room No.411, New Block,
121, M.G.Road,
Nungambakkam, Chennai - 600 034.

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PCH (CO)
PR (03/08/2021)