IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.02.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.24558 to 24562 of 2017
and
WMP.Nos.25909 to 25918 of 2017

Naresh Prasad Agarwal
Proprietor - Shiv Sahai & Sons
1, Narasimha Dasari Lane
60-61, NSC Bose Road,
Chennai - 600 079. ..Petitioner in all Wps.

Vs

The Assistant Commissioner of Income Tax
Central Circle - 3(1)
Office of the Income Tax Department,
46, M.G.Road, Nungambakkam,
Chennai - 600 034. ..Respondent in all Wps.

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India to issue a writ of Mandamus to call for the records of the respondent dated 30.08.2017 in C.No.AADPA8553H/17-18 relating to the Assessment Year 2010-11, 2009-10, 2008-09, 2007-08 and 2006-07 respectively and quash the same.

For Petitioner : Mr.N.Muralikumaran in all Wps.

For Respondent : Mr.A.P.Srinivas in all Wps.

ORDER
(The case has been heard through video conference)

The petitioner has challenged the impugned orders dated 30.08.2017 in C.No.AADPA 855 3H/1718 for the assessment years 2006-07 to 2010-11. The impugned order has been passed in the exercise of powers vested under section 154 of the Income Tax Act, 1961.

2. The Commissioner of Income Tax (Appeals) had passed earlier dated 28.03.2017 against assessment orders dated 31.03.2014. The Assessing Officer thereafter passed an order dated 16.05.2017 to give effect to the said order dated 28.03.2017 of the Commissioner of Income Tax (Appeals). The impugned order dated 30.08.2017 was thereafter passed under section 154 of the Income Tax Act, 1961 to rectify by giving effect to order dated 16.05.2017 of the Commissioner of Income Tax (Appeals).

3. Both the side agree that the order dated 28.03.2017 of the Commissioner of Income Tax (Appeals) has been modified subsequently by an order dated 27.06.2018 in ITA Nos.1447-1455 and 1485 to 1491/CH NY/2017 for these assessment years by the Income Tax Appellate Tribunal. It is further submitted that pursuant to the aforesaid order of the Income Tax Appellate Tribunal, another order dated 20.09.2018 has been passed by the Assessing Officer to give effect to the order of the Income Tax Appellate Tribunal.

4. Thus, the impugned order passed by the respondent has to go to the extent it stands altered by the order dated 20.09.2018 giving effect to order dated 27.06.2018 in ITA Nos.1447-1455 and 1485 to 1491/CH NY/2017 of the Tax Appellate Tribunal with liberty to give effect to the said order of the Income Tax Appellate Tribunal. These writ petitions stand disposed with the above observation. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (C.S.III)

/True Copy/

Sub Assistant Registrar

To

1.The Assistant Commissioner of Income Tax Central Circle - 3(1)
Office of the Income Tax Department,
46, M.G.Road, Nungambakkam, Chennai - 600 034.

2.The Income Tax Appellate Tribunal, Chennai.

+5cc to M/s.Mcgan Law Firm, Advocate SR.Nos.8953 to 8957

akm/30.03.21/2P-8C/

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