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IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 14.06.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM
W.P.No.25145 of 2017
and W.M.P.Nos.26586 & 26587 of 2017

M/s.Shiv Sahai and Sons India Private Limited,
Rep. By its Director Mr.N.Ganesh Agarwal
1, Narasimha Dasari Lane,
60-61, N.S.C. Bose Road,
Chennai 600 079. ..Petitioner

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

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the respondent dated 13.09.2017 in C.No.AADPA8553H/17-18 and quash the same.

For Petitioner : Mr.N.Muralikumaran
for M/s.McGan Law Firm

For Respondent : Mr.A.P.Srinivas
Senior Panel Counsel

ORDER

The order dated 13.09.2017 passed by the Assistant Commissioner of Income Tax under Section 154 of the Income Tax Act, 1961, (hereinafter referred to as 'the Act') is under challenge in the present Writ Petition.

2. It is brought to the notice of this Court that the Income Tax department conducted a search in the business premises of the petitioner on 06.01.2012 and 02.03.2012. Consequently, a block assessment was framed under Section 153-A read with Section 143 (3) for the Assessment Years 2006-07 to 2012-13 on 31.03.2014. The petitioner preferred appeals before the Commissioner of Income Tax (Appeals) on 09.12.2014, challenging the block assessment orders. The appeals were partly allowed on 28.03.2017. Giving effect to order was passed by the Assessing Officer on 16.06.2017. Both the revenue as well as the assessee preferred their respective appeals before the Income Tax

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Appellate Tribunal 'A' Bench, Chennai, during the year 2017. The petitioner states that there was a mistake in the giving effect to order and the petitioner preferred an application on 21.06.2017 under Section 154 of the Act to rectify the said mistake. However, the Assessing Officer rejected the said application on 13.09.2017. The said order is under challenge in the present Writ Petition.

3. Subsequently, the Income Tax Appellate Tribunal disposed of the appeals preferred by both the assessee and revenue together, by allowing partly the appeals of the assessee for the Assessment Years 2006-07 to 2012-13 as well as the appeals of the revenue for the Assessment Years 2006-07 to 2011-12, but the appeal filed by the revenue for the Assessment Year 2012-13 was dismissed on 27.06.2018. Pursuant to the orders of the Income Tax Appellate Tribunal, a fresh giving effect to order was passed by the Assessing Officer, re-fixing the liability of the assessee on 29.09.2018 for the Assessment Years 2011-12 and 2012-13. The appeals filed by the Revenue as against the order passed by the Income Tax Appellate Tribunal were also dismissed by the Hon'ble Division Bench of the High Court of Madras on 25.09.2020. In view of these developments, the order passed under Section 154 of the Act in proceedings dated 13.09.2017 lost its relevance and therefore, no further adjudication needs to be undertaken in respect of grounds raised in the present Writ Petition.

4. Thus, the Writ Petition stands disposed of as infructuous. In view of the fact that the Writ Petition was not adjudicated on merits and disposed of as infructuous, the respondent Department is at liberty to initiate action if any to be taken by following the procedures contemplated under law and by passing orders if required. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

gsa

To

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

+1cc to Mr.McGan Law Firm, Advocate SR.No. 27799
+1cc to Mr.A.Srinivas, Senior standing counsel SR.No. 27806

W.P.No.25145 of 2017

KV(CO)
B.VC(15.07.2021)

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