

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.03.2021

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.29399 of 2017

and

M.P.Nos.31671 & 31672 of 2017 and 29091 of 2018

M/s.Daimler India Commercial Vehicles

Private Limited,

Sipcot Industrial Growth Centre,

Mathur Post, Oragadam Sriperumbudur,

Kancheepuram, Chennai,

Tamilnadu - 602 105.

Acting through its

Authorised Representative Mr.Rishab Jain

... Petitioner

Vs.

1.The Deputy Commissioner of Income Tax,

Corporate Circle -1(1),

Room No.511, 5th Floor,

Wanaparthi Block, 121, M.G.Road,

Nungambakkam, Chennai - 600 034.

2.The Assistant Commissioner of Income Tax,

Corporate Range 1,

Room No.603, 6th Floor,

Wanaparthi Block,

121, M.G.Road, Nungambakkam,

Chennai - 600 034.

... Respondents

PRAYER:- Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records relating to the impugned notice in PAN:AABCF1590N passed by the 1st respondent dated 31.03.2017 issued under Section 148 of the Income Tax Act relating to Assessment year 2010-11 and consequential impugned order in PAN:AABCF1590N/ AY 2010-11, passed by the 2nd respondent dated 29.09.2017 and quash the same.

For Petitioner : Mr.N.P.Vijay Kumar

For Respondents : M/s.Hema Muralikrishnan

Senior Standing Counsel

ORDER

The petitioner has challenged the impugned notice issued under Section 148 of the Income Tax Act dated 31.03.2017 for the Assessment year 2010-2011.

2.The learned counsel for the petitioner submits that an identical issue was came up in Writ Petition in W.P.No.43435 of 2016 for the Assessment Year 2009-2010 which came up to be allowed by an order dated 30.01.2018.

3.Both the learned counsel for the petitioner and the respondent confirm that the Income Tax Department has taken up the issue by way of an appeal in W.A.No.1616 of 2018. It is submitted that the writ petition was heard in 2019 and orders were reserved. However, no orders have been passed the Division Bench. The case has been de-part heard and is to be heard again by the Division Bench. Since the issue is covered in favour of the petitioner for the Assessment year 2009-2010 by an order dated 30.01.2018 in W.P.No.43435 of 2016, I am inclined to allow this writ petition in absence of stay of the aforesaid order.

4.This Writ petition stands allowed in terms of the said order. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Deputy Commissioner of Income Tax,
Corporate Circle-1(1), Room No 511,
5th Floor, Wanaparthi Block,
121, MG Road, Nungambakkam, Chennai 34
2. The Assistant Commissioner of Income Tax,
Corporate Range 1, Room No. 603,
6th Floor, Wanaparthi Block,
121 MG Road, Nungambakkam, Chennai 34

+3 ccs to Mr.N.P.Vijaykumar, Advocate, SR.NO.19058
+1 cc to M/s.Hema MuraliKrishnan, Advocate, SR.NO.19191

W.P.No.29399 of 2017
and
M.P.Nos.31671 & 31672 of 2017
and 29091 of 2018

GPL (CO)
NS(10/05/2021)