IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.04.2021
CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.33956 of 2018
and W.M.P.No.39431 of 2018

M/s.Gugnani Leasing and Hire
Purchase Private Limited,
Rep., by its Director Mr.Joseph Philip,
6/13, North Avenue,
Kesavaperumalpuram, Chennai-600 028. .. Petitioner

-vs-

1.Assistant Commissioner of Income Tax,
Central Circle 2(3), Chennai,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

2.Deputy Commissioner of Income Tax,
Central Circle 2(3), Chennai,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034. .. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the file of the respondents in PAN: AAACG5972C in issuing the impugned notice in ITBA/AST/S/148/2017-18/1009575035 (1) dated 30.03.2018 issued under Section 148 of the Income Tax Act, 1961 by the 1st respondent and consequential proceedings in F.No.DCIT/CC-2(3)AAAACG5972C/2018-19 dated 11.12.2018 passed by the 2nd respondent and quash the same as illegal, arbitrary and without jurisdiction.

For Petitioner : Mr.R.Sivaraman

For Respondents: Mr.A.P.Srinivas,
Senior Standing Counsel

ORDER

The learned Senior Standing Counsel appearing on behalf of the Income Tax Department made a submission that during the pendency of this writ petition, the Assessing Officer passed final order of assessment based on the notice issued under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as "the IT Act") for reopening of the assessment.

2.In the present writ petition, the proceedings dated 30.03.2018 issued by the 1st respondent under Section 148 of the IT Act and the consequential proceedings dated 11.12.2018 passed by the 2nd respondent are under challenge.

3.When the fact remains that pursuant to the impugned notice under Section 148 of the IT Act, re-assessment has already been done and challenging the assessment order, the writ petitioner has already filed W.P.No.369 of 2019, it is left open to the writ petitioner to raise all the grounds raised in this writ petition in the other writ petition filed challenging the assessment order.

4.As far as the present writ petition is concerned, the cause arose pursuant to the notice issued under Section 148 of the IT Act did not exist as of now and thus, no further adjudication needs to be entertained and accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

abr

To

1.The Assistant Commissioner of Income Tax,
Central Circle 2(3), Chennai,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle 2(3), Chennai,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

+1cc to Mr.A.R.Srinivas, Advocate, S.R.No. 24113

W.P.No.33956 of 2018

PP(CO)
GN(02/07/2021)