



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.06.2021

CORAM:

THE HONOURABLE MRS. JUSTICE J.NISHA BANU

W.P. (MD) Nos. 4661, 4664 & 4668 of 2021

and

W.M.P. (MD) .Nos. 3772, 3773, 3778, 3780, 3782, 3783, 6847, 6849 & 6850 of 2021

WEB COPY

M/s.V.V.Mineral (100% EOU)

Represented by its Partner

Mr.S.Jegatheesan

17, Keeraikaranthattu Tisayanvillai

Tirunelveli-627657.

...

Petitioner in W.P(MD) .Nos.4661 & 4668 of 2021

M/s.Dhanalakshmi Srinivasan Sugars

Private Limited

Represented by its Managing Directorm

Mr.S.Jegatheesan

17, KeeraikaranthattuTisayanvillai

Tirunelveli-627657.

... Petitioner in W.P(MD) .No.4664 of 2021

Vs.

1. Union of India,
Represented by the Finance Secretary
Department of Revenue
Ministry of Finance,
3rd Floor, Jeevan Deep Building,
Sansadmarg, New Delhi-110001
2. Income Tax Settlement Commission
Additional Bench, Chennai
Represented by its Secretary,
Satguru Complex,
640, Anna Salai, Nandanam,
Chennai - 600035.
3. Assistant Commissioner of Income Tax
Central Circle - 2
Madurai.

...Respondents in all Writ Petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of directing the 2nd respondent to permit the Petitioner to file an application U/s.245C of the Income Tax Act, 1961 and proceed as per the provisions of Section 245D(1) of the Income Tax Act, 1961.



WEB COPY

For Petitioners : Mr.R.Sivaraman
(in all Writ Petitions)
For Respondents : Mr.T.R.Satheesh Kumar,
Standing Counsel for R1.
Mrs.K.G.Usharani,
Standing Counsel
for R2.
Mrs.S.Srimathi,
for R3.
(in all Writ Petitions)

C O M M O N O R D E R

The learned counsel for the petitioners submitted that relief sought for in these Writ Petitions have become infructuous.

2.Recording the same, this Writ Petition is dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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To

1. The Finance Secretary, Union of India,
Department of Revenue
Ministry of Finance,
3rd Floor, Jeevan Deep Building,
Sansadmarg, New Delhi-110001

2. Income Tax Settlement Commission
Additional Bench, Chennai
Represented by its Secretary,
Satguru Complex,
640, Anna Salai, Nandanam,
Chennai - 600035.

3. Assistant Commissioner of Income Tax
Central Circle - 2, Madurai.

W.P. (MD) Nos.4661, 4664 & 4668 of 2021

07.06.2021

kg (CO)

TR(25.06.2021) 2P 4C