



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT  
( Special Original Jurisdiction )

Saturday, the Seventeenth day of April Two Thousand and Twenty One

PRESENT

WEB COPY

**THE HON'BLE MRS JUSTICE J.NISHA BANU**

WMP(MD) Nos.3772,3778 and 3782 of 2021

IN

WP(MD)Nos.4661,4664 and 4668 of 2021

M/S.V.V.MINERAL (100 % EOU)  
REPRESENTED BY ITS PARTNER  
S.JEGATHEESAN

... PETITIONER/PETITIONER  
IN WMP(MD)No.3772 of 2021  
IN WP (MD)No.4661 of 2021

M/S.DHANALAKSHMI SRINIVASAN SUGARS  
PRIVATE LIMITED,  
REP BY ITS MANAGING DIRECTOR,  
S.JEGATHEESAN

... PETITIONER/PETITIONER  
IN WMP(MD)No.3778 of 2021  
IN WP (MD)No.4664 of 2021

M/S.V.V.MINERAL  
REPRESENTED BY ITS PARTNER  
S.JEGATHEESAN

... PETITIONER/ PETITIONER  
IN WMP(MD)No.3782 of 2021  
IN WP (MD)No.4668 of 2021

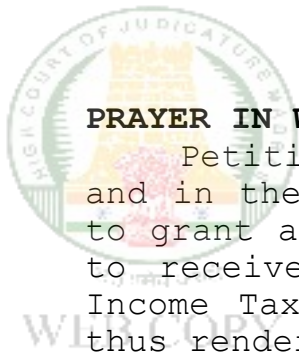
**Vs**

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,  
REP BY ITS SECRETARY,  
SATGURU COMPLEX, 640,  
ANNA SALAI, NANDANAM, CHENNAI-600 035

3.ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-2, MADURAI.

... RESPONDENTS/RESPONDENTS  
IN ALL THESE PETITIONS



**PRAYER IN WMP(MD)No.3772 of 2021 IN WP(MD)No.4661 of 2021:**

Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to grant an order of interim direction directing the 2nd Respondent to receive the application of the petitioner u/s. 245C of the Income Tax Act, 1961 pending disposal of the writ petition and thus render justice.

**PRAYER IN WMP(MD)No.3778 of 2021 IN WP(MD)No.4664 of 2021:**

To grant an order of Interim direction directing the 2nd Respondent to receive the application of the Petitioner u/s.245C of the Income Tax Act, 1961 pending disposal of this Writ Petition and thus render justice.

**PRAYER IN WMP(MD)No.3782 of 2021 IN WP(MD)No.4668 of 2021:**

To grant an order of Interim direction directing the 2nd Respondent to receive the application of the Petitioner u/s.245C of the Income Tax Act, 1961 pending disposal of this Writ Petition and thus render justice.

**COMMON PRAYER IN WP(MD)Nos.4661,4664 and 4668 of 2021 :**

Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus 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.

**ORDER :** These petitions coming up for orders on this day, upon perusing the petitions and the affidavits filed in support thereof and upon hearing the arguments of Mr.R.SIVARAMAN, Advocate for the petitioner in all these petitions, and of Mr.P.MURUGESAN, Central Government Standing Counsel for 1<sup>st</sup> Respondent in all these petitions and Mrs.M.PARAMESWARI, Advocate for Mrs.S.SRIMATHY, Advocate for 3<sup>rd</sup> Respondent in all these petitions, the Court made the following order:-

The learned counsel for the respondent seeks time till fourth week of June 2021 for filing counter, since similar matter are pending before the principal seat at Madras.

Post on 21.06.2021.

Interim order already granted by this Court is extended till then.

sd/-

17/04/2021

/ TRUE COPY /

/ /2021

Sub-Assistant Registrar (C.S.)  
Madurai Bench of Madras High Court,  
Madurai - 625 023.



TO

1. THE FINANCE SECRETARY,  
UNION OF INDIA,  
DEPARTMENT OF REVENUE,  
MINISTRY OF FINANCE, 3RD FLOOR,  
JEEVAN DEEP BUILDING, SANSADMARG, NEW DELHI-110001.

2. THE SECRETARY,  
INCOME TAX SETTLEMENT COMMISSION,  
ADDITIONAL BENCH, CHENNAI,  
SATGURU COMPLEX, 640,  
ANNA SALAI, NANDANAM, CHENNAI-600 035

3. THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-2, MADURAI.

ORDER IN

WMP(MD) Nos.3772,3778 and 3782/2021 IN  
WP(MD) Nos.4661,4664 and 4668 of 2021

Date :17/04/2021

vrn

MS/PN/SAR-2/28.04.2021/3P.4C