BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 30.11.2021
CORAM:
THE HONOURABLE MR.JUSTICE M.SUNDAR
W.P.[MD]No.108 of 2019
and
WMP(MD).Nos.81 of 2019 and 5468 of 2021

Dr.S.Gurushankar : Petitioner

Vs.

1.The Commissioner of Income
Tax (Appeals-19, Chennai)
Office of the Commissioner of Income
Tax (Appeals-19)
304, Investigation Building,
Mahathma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle-I, Madurai (i/c)
Madurai.

3.Assistant Commissioner of Income Tax,
Central Circle – I,
Madurai. : Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records of the second respondent (Deputy Commissioner of Income Tax, Central Circle – I, Madurai) in the revised order of assessment in PAN:ADSPG8325M/CC-1/MDU/2018-19, giving effect to the orders of the Commissioner of Income Tax (Appeals – 19, Chennai) under Section 143(3) r/w. Sec.153A of the IT Act dated 29.11.2018 in respect of for the assessment 2014-15 in the case of the petitioner, quash the same and direct the second respondent to pass the order of revised assessment strictly in accordance with the direction of the first respondent in his order dated:14.09.2018 directing the second respondent to allow 100% deductions under Section 80-IB (11C) claimed by the petitioner in the Writ Petition (assessee) in his return of assessment years 2014-15.

For Petitioner : Mr.S.Ramesh
For Respondents : Mr.N.Dilip Kumar,
Senior Standing Counsel

O R D E R

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Mr.S.Ramesh, learned counsel on record for writ petitioner has circulated a memo. A scanned reproduction of the same is as follows:

IN THE HIGH COURT OF JUDICATURE AT MADRAS
(MADURAI BENCH)
(SPECIAL ORIGINAL JURISDICTION)

W.P.(MD)No.108 of 2019

Dr.S.Gurushankar,
S/o Dr.N. Sethuraman,
2/214, Melur Road,
Uthangudi,
Madurai- 625 107

... Petitioner

Vs.

1. The Commissioner of Income Tax(Appeals-19, Chennai)
Office of the Commissioner of Income Tax(Appeals-19)
304, Investigation Building,
Mahathma Gandhi Road,
Nungambakkam,
Chennai – 600 034

2. The Deputy Commissioner of Income Tax,
Central Circle – 1
Madurai (i/c)
Madurai.

3. Assistant Commissioner of Income Tax
Central Circle – 1
Madurai.

....Respondents

MEMO SUBMITTED ON THE SIDE OF THE PETITIONER

It is submitted that as per VSVS Scheme (VIVAD SE VISHWAS SCHEME) this writ petitioner has filed VSVS application for Assessment Year 2014-15 and the same has been accepted by the 1st respondent and have issued Form No: 3 on 27.09.2021.

After payment of tax payable as per the scheme petitioner need to file Form No: 4 on withdrawal of this pending writ petition relating to the Assessment Year 2014-15, hence this writ petitioner may be permitted to withdraw the writ petition W.P.(MD)No.108 of 2019 relating to Assessment 2014-15 and thus render justice.

Dated at Madurai, this the 01st day of November, 2021.

Counsel for Petitioner

2. This Court is informed that the aforementioned memo has been served on learned Revenue counsel. Learned counsel for writ petitioner reiterates the contents of the memo in the hearing.

3. In the light of the aforementioned memo and the reiteration made by learned counsel for writ petitioner, captioned main writ petition and captioned WMPs are dismissed as withdrawn. There shall be no order as to costs.

Sd/-

Assistant Registrar (AE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

pkn

To

1.The Commissioner of Income
Tax (Appeals-19, Chennai)
Office of the Commissioner of Income
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Madurai.

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

+1 CC to M/s.S. RAMESH, Advocate (SR-36591[F] dated 30/11/2021)

+1 CC to M/s.N.DILIPKUMAR, Advocate (SR-36898[F] dated 01/12/2021)

W.P.[MD]No.108 of 2019
30.11.2021

NSN(CO)
GC(09.12.2021) 3P 6C