



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.10.2021

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAI SWAMY

AND

THE HONOURABLE MR.JUSTICE K.MURALI SHANKAR

W.A(MD)No.1876 of 2021

and

C.M.P(MD)No.8264 of 2021

M.Kausalya

... Appellant / Writ Petitioner

Vs.

1.The Principal Commissioner of Income Tax - 1,
Trichy.

2.The Deputy Commissioner of Income Tax,
Circle - 1, Trichy. ... Respondents / Respondents

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent against the order, dated 18.03.2021 made in W.P(MD)No.5110 of 2016 on the file of this Court.

Prayer in WP(MD). 5110/ 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records pertaining to the impugned 2nd notice dated 31.03.2015 and the consequential communication dated 18.02.2016 issued by the 2nd respondent and quash the same as without jurisdiction and illegal.

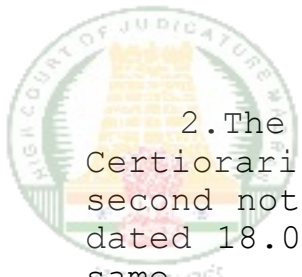
For Appellant : Mr.T.Bashyam

For Respondents : Mr.N.Dilip Kumar

JUDGMENT

(Judgment of the Court was delivered by
M.DURAI SWAMY, J.)

Challenging the order passed in W.P(MD)No.5110 of 2016, dated 18.03.2021, the writ petitioner has filed the above Writ Appeal.



2.The appellant filed the Writ Petition to issue a Writ of Certiorari, to call for the records pertaining to the impugned second notice dated 31.03.2015 and the consequential communication dated 18.02.2016 issued by the second respondent and to quash the same.

WEB COPY

3.On a perusal of the order impugned in the Writ Appeal, it could be seen that the same is a consent order passed by the learned Single Judge.

4.When the Writ Petition came up for hearing before the learned Single Judge, the petitioner's counsel submitted that all the contentions of the petitioner may be left open and that the petitioner has already given her reply to the second respondent for the notices issued to her. The learned Single Judge directed the second respondent to give an opportunity of personal hearing to the appellant and thereafter pass orders in accordance with law. The learned Single Judge also made it clear that all the contentions of the writ petitioner are left open.

5.Since the appellant/writ petitioner has filed the Writ Appeal as against the consent order passed by the learned Single Judge, the same cannot be entertained by this Court.

6.In such view of the matter, the Writ Appeal is liable to be dismissed and accordingly, the same is dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

indu/ps

Note :

In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate / litigant concerned.

To

1.The Principal Commissioner of Income Tax - 1,
Trichy.



2.The Deputy Commissioner of Income Tax,
Circle - 1, Trichy.

+1 CC to M/s.N.DILIPKUMAR, Advocate (SR-31407[F] dated
06/10/2021)

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RK (20/10/2021) 3P 4C