



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.03.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P.(MD)No.5110 of 2016 and

W.M.P.(MD)Nos.4554 & 4555 of 2016

M.Kausalya

... Petitioner

Vs.

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

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

... Respondents

Prayer: 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 second notice dated 31.03.2015 and the consequential communication dated 18.02.2016 issued by the second respondent and quash the same as without jurisdiction and illegal.

For Petitioner : Mr.T.Bashyam

For Respondents : Mr.N.Dilip Kumar,
Standing Counsel.

* * *

ORDER

Heard the learned counsel on either side.

2. The petitioner questions the impugned notice dated 31.03.2015 and the consequential communication dated 18.02.2016 issued by the second respondent on the grounds set out in the affidavit filed in support of this writ petition.

3. This Court indicated that since the petitioner has come at the notice stage itself, this Court may not be inclined to entertain this writ petition. Thereupon, the petitioner's counsel submitted that all the contentions of the petitioner may be left open. The petitioner has already given reply before the second respondent.

4. The second respondent shall give an opportunity of personal hearing to the petitioner and thereafter, pass orders in accordance with law. I make it clear that all the contentions of the petitioner are left open and I have not gone into the merits of the matter.



5. This writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

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Sub Assistant Registrar(CS)

PMU

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-I,
Trichy.

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

+1 CC to M/s.T.BASHYAM, Advocate (SR-12152[F] dated 18/03/2021)

+1 CC to M/s.N.DILIP KUMAR, Advocate (SR-12271[F] dated
18/03/2021)

W.P. (MD) No. 5110 of 2016
18.03.2021

RK (24.04.2021) 2P 5C