IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.03.2022

CORAM

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
AND
THE HONOURABLE MR. JUSTICE J. SATHYA NARAYANA PRASAD

W.A.Nos. 319 & 320 of 2020
and
CMP.Nos.5402 and 5410 of 2020

The Principal Commissioner of Income Tax-1
Room No.701, VII Floor, Wanaparthy Block,
No.121, Uthamar Gandhi Road,
Chennai 600 034. ... Appellant in both WAs

Versus

T.R.Balasubramanian ... Respondent in W.A.No.319 of 2020

T.R.Muthukrishnan ... Respondent in W.A.No.320 of 2020

Appeals filed under Clause 15 of the Letters Patent to set aside the order of this court dated 09.09.2019 passed in W.P.Nos.26828 & 26824 of 2019.

PRAYER IN W.P.Nos.26828 & 26824 of 2019:

Writ Petition No.26824 of 2019 filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent herein in culminating the impugned order No.205/Pr CIT-1/2017 dated 24.10.2018 passed by the respondent rejecting the refund of Rs.11,93,403/- and quash the same and direct the respondent to make the payment of refund of Rs.11,93,403/- along with the interest to the petitioner.

Writ Petition No.26828 of 2019 filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent herein in culminating the impugned order No.C.No.205/Pr CIT-1/2017-18 dated 10.08.2018 passed by the respondent rejecting the refund of Rs.13,57,384/- and quash the same and direct the respondent to make the payment of refund of Rs.13,57,384/- along with the interest to the petitioner.

For Appellant in both WAs :Mr. Prabhu Mukunth Arunkumar

COMMON JUDGMENT

(Judgment of the court was delivered by R. MAHADEVAN, J.)

When the matters were taken up for consideration, the learned counsel for the appellant submitted that the Principal Commissioner of Income Tax-I, Chennai sent a communication in C.No.440/21/2019-20 dated 10.12.2021 relating to WA.No.2921 of 2021 against WP.No.28432 of 2018 filed by Lakshmi Muthukrishnan for the assessment years 2002-04 to 2012-13, involving similar set of facts, wherein it was stated that "no need to pursue this appeal further; the Income Tax authorities are bound by Board's Circular, according to which the PCIT was unable to condone the delay beyond 6 years; and the court was not so bound and gave relief accordingly" and based on the said communication, the said writ appeal was dismissed as not pressed. Referring to the said communication, the learned counsel sought permission of this court to withdraw these writ appeals.

2.In view of the submissions so made on the side of the appellant, these writ appeals are dismissed as not pressed. No costs. Consequently, connected miscellaneous petitions are closed.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

msr
To
The Principal Commissioner of Income Tax-1,
Room No.701, VII Floor, Wanaparthy Block,
No.121, Uthamar Gandhi Road, Chennai 600 034.

+1cc to M/s.Hema Muralikrishnan, Advocate Sr.14390

Writ Appeal Nos.319 & 320 of 2020
and
CMP.Nos.5402 and 5410 of 2020

gmr[co]
srg 24/03/2022