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Sub.Appl.No.19 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.06.2022

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THE HON'BLE **MR.JUSTICE C.SARAVANAN**

Sub.Application No.19 of 2022

in

Cont.P.Dr.No.118460 of 2021

Estra Enterprises Pvt Ltd,
6th Floor Tower C, Tek Meadows,
No.51, Rajiv Gandhi Salai,
Sholinganallur, Chennai – 600 119.
Represented by its Director,
Mr.Suresh Kumar

... Petitioner

Vs.

1.The Additional/Joint/Deputy/
Assistant Commissioner of Income Tax/
Income Tax Officer,
National Faceless Assessment Centre,
Delhi.

2.The Deputy Commissioner of Income-Tax,
Corporate Circle 1(1),
Room No.611, 6th Floor,
Wanaparthi Block, No.121,
M.G.Road, Chennai – 600 034.

3.The National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Government of India,
Delhi.

... Respondents



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Prayer: Sub-Application filed under Section 151 of CPC, to accept the cause title in the above contempt petition, D.No.118460 of 2021 which reflects the present and correct identity of the Contemnor/Respondent.

For Petitioner : Mr.V.Swaroop

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel

ORDER

The learned counsel for the petitioner submits that though there is a stay order dated 09.12.2021 in W.P.No.26178 of 2021, in view of the Assessment Order dated 13.12.2021, the petitioner seeks liberty to initiate appropriate proceedings against the Assessment Order dated 13.12.2021 in the manner known to law, as the name of the officer concerned who passed the said order is not available for punishing such officer.

2.Recording the same, this Sub-Application is closed with liberty to challenge the Assessment order dated 13.12.2021 in a manner known to law. It is made clear that the petitioner is at liberty to raise all grounds that are available before the appropriate forum against the Assessment Order dated



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13.12.2021. Consequently, the Contempt Petition in Dr.No.118460 of 2021

is hereby rejected at the SR stage itself.

20.06.2022

Index : Yes/No
Internet : Yes/No
Speaking/Non-speaking Order
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To

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Assistant Commissioner of Income Tax/
Income Tax Officer,
National Faceless Assessment Centre,
Delhi.
- 2.The Deputy Commissioner of Income-Tax,
Corporate Circle 1(1),
Room No.611, 6th Floor,
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C.SARAVANAN, J.

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