IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 20.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.4787 & 4790 of 2019
& W.M.P.Nos.5419, 5423 & 5427 of 2019

1.M.Ravichandhiran ... Petitioner in W.P.No.4787 of 2019
2.R.Vasuki ...Petitioner in W.P.No.4790 of 2019

Vs.

1.The Income Tax Officer
Corporate Ward-3
Room No.5, Main Building
63, Race Course Road,
Coimbatore – 641 018.

2.The Tax Recovery Officer
67-A, Race Course Road,
Race Course, Gopalapuram
Coimbatore – 641 018. ... Respondents in both W.Ps.

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the orders passed by the 1st respondent dated 29.08.2017 bearing ref No.AAMCS8010M/AY 2012-13 and the consequential show cause notice dated 19.09.2018 bearing ref No.AAMCS8010M/Corp Wd-3/CBE/AY 2012-13.

In both W.Ps.
For Petitioners : Mr.Hem Kumar for M/s Ganesh & Ganesh
For Respondents : Mr.A.P.Srinivas
Standing Counsel

O R D E R

Learned counsel for the petitioners seeks permission to withdraw these Writ Petitions with liberty to file revision petitions challenging orders dated 29.08.2017. He has also made an endorsement to that effect.

2. These writ petitions have been presented belatedly only on 14.02.2019 challenging the aforesaid orders. However, learned Senior Standing Counsel would not object seriously to the request made by the learned counsel for the petitioners for availing statutory remedy.

3. Hence the request of the petitioners' counsel is acceded to. Revision Petitions, if filed within a period of three (3) weeks from today, along with petitions for condonation of delay, seeing as these writ petitions have been presented only on 14.02.2019 and the limitation available for filing of revision petition is one year from date of receipt of the order under Section 179 of the Income Tax Act, 1961 which is dated 29.08.2017 shall be entertained by the Revisional Authority and both heard and decided, in accordance with law. The period from 2019 till the date of filing of revision petitions shall stand excluded by virtue of pendency of these writ petitions. If no revision petition is filed as aforesaid, then the impugned orders shall stand automatically revived, without any further reference to the petitioners.

4. In light of endorsement made, these writ petitions are dismissed as withdrawn. Connected writ miscellaneous petitions are also dismissed. No costs.

Sd/-
Assistant Registrar(CS-VII)

// True Copy //

Sub Assistant Registrar

nst

To

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Coimbatore - 641 018.

2.The Tax Recovery Officer
67-A, Race Course Road,
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Coimbatore - 641 018.

+4cc to Mr.Ganesh and Ganesh, Advocate, SR.No.37316, 37317

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RGN(CO)
CB(05/07/2022)