IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 31.03.2022

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.No.6269 of 2022
and
W.M.P.Nos.6339 & 6341 of 2022

M/s. IDFC Ltd
KRM Towers 7th Floor,
No.1, Harrington Road,
Chetpet, Chennai - 600031
Represented by its Managing Director
Shri. Sunil Kakar ... Petitioner

Vs

1.The Assistant Commissioner of Income Tax,
Corporate Circle - 2(1)
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.The Assessing Officer,
National Faceless Assessment Centre,
New Delhi. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records of the petitioner on the file of the 1st respondent and quash the impugned notice under Section 148 in DIN and Notice No.ITBA/ AST /S/ 148/ 2020-21/1031927780(1) dated 30.03.2021 and the consequential order disposing off objections issued by the 2nd respondent in DIN and Letter No.ITBA/AST/F/ 17/2021- 22/ 1039128178 (1) dated 27.01.2022 for the Assessment year 2016-17 in PAN- AAACI2663N.

For Petitioner : Mr.S.P.Chidambaram

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel

ORDER

The prayer sought for herein is for a Writ of Certiorari, calling for the records of the petitioner on the file of the 1st respondent and quash the impugned notice under Section 148 in DIN and Notice No.ITBA/ AST /S/ 148/ 2020-21/1031927780(1) dated 30.03.2021 and the consequential order disposing off objections issued by the 2nd respondent in DIN and Letter No.ITBA/AST/F/ 17/2021- 22/ 1039128178 (1) dated 27.01.2022 for the Assessment year 2016-17 in PAN- AAACI2663N.

2. This writ petition relates to the Assessment Year 2016-17. In order to reopen the assessment under Section 147 of the Income Tax Act, 1961 [in short, 'the Act'], notice was issued under Section 148 of the Act, pursuant to which, return was submitted by the assessee. Thereafter, reasons were asked for reopening. Reasons were given, which were objected by the petitioner/assessee. Having considered the said objection, it was disposed of, rejecting the same by order dated 27.01.2022. Challenging this order, the present writ petition has been filed.

3. Heard Mr.S.P.Chidambaram, learned counsel for the petitioner, who would submit that, before moving this writ petition, only yesterday (i.e., on 30.03.2022), the order of assessment under Section 147 of the Act has been passed.

4. Heard Mrs.Hema Muralikrishnan, learned Senior Standing Counsel appearing on behalf of the respondents, who would also submit that, in view of the order of assessment having been passed, nothing survives in this writ petition, as the petitioner has to workout his remedy against the assessment order. Therefore, this writ petition can be disposed of accordingly.

5. Considering the developments taken place and having regard to the said submission made by the learned counsel appearing for both sides, this Court is inclined to pass the following orders:

- Since subsequent to these proceedings, which are impugned herein, assessment has been completed, assessment order has also been passed already, therefore, these proceedings cannot stand for any challenge before this Court under Article 226 of the Constitution of India. Hence, this Writ Petition is liable to be rejected. Accordingly it is dismissed.
- However, the dismissal of this writ petition will not preclude the petitioner/assessee to challenge the order of assessment passed under Section 147 of the Act in the manner known to law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

jeni/kak

To

1.The Assistant Commissioner of Income Tax,
Corporate Circle - 2(1)
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.The Assessing Officer,
National Faceless Assessment Centre,
New Delhi.

+1 cc to Mr.S.P.Chidambaram, Advocate Sr.NO. 21659
+1 cc to Mrs.Hema Muralikrishnan, Advocate Sr.NO. 22002

W.P.No.6269 of 2022

PMK(CO)
A.SK(10/06/2022)