



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 15.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.6974 of 2022

&

W.M.P.Nos.7007 & 7008 of 2022

M/s.Brindavan Properties
Represented by its partner
Mr.T.R.Rangarajan, Aged 39 Years,
S/o.T.R.Ranganathan,
F-12, 2nd Main Road,
Anna Nagar East, Chennai - 600 102. ...Petitioner

Vs.

The Income Tax Officer,
National e-Assessment Centre,
Income Tax Department,
Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi - 110 003. Respondent

Prayer:Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Prohibition, forbearing the respondent from proceeding further under the notice in DIN No.ITBA/PNL/S/270A/2020-21/1031796545(1) dated 26.03.2021 under Section 274 read with Section 270A of the Act for the Assessment Year 2018-19 on the file of the respondent.

For Petitioner : Mr.R.Sandeep Bagmar

For Respondent : Mrs.Hema Muralikrishnan
Senior Standing Counsel

ORDER

Pursuant to the passing of the impugned assessment order, proceedings for penalty has come to be finalized by notice dated 28.02.2022. The aforesaid notice has been assailed in W.P.No.6974 of 2022. Hence this matter is also listed today under a special list.



2. In light of my order passed in W.P.No.9900 of 2021 setting aside the order of assessment dated 26.03.2021 and as a consequence thereof the impugned notice proposing penalty will also have to go.

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3. This writ petition stands allowed. Connected writ miscellaneous petitions are closed. No Costs.

Sd/-
Assistant Registrar (CO)

//True copy//

Sub Assistant Registrar

nst

To

The Income Tax Officer,
National e-Assessment Centre,
Income Tax Department,
Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi - 110 003.

+1cc to Mr.Sandeep Bagmar, Advocate SR.No.35401

+1cc to Mrs.Hema Muralikrishnan, Advocate SR.No.35840

W.P.No.6974 of 2022

&

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AJB (CO)
GMY (05/07/2022)