IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.10.2022

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR. JUSTICE C. SARAVANAN

W.P. Nos. 4196 & 4197 of 2012

&

M.P. No. 1 of 2012

M/s. TTK Healthcare Limited,
No.6, Cathedral Road,
Chennai – 600 086.
rep. by its Executive Director
Mr.K. Vaidyanathan ..Petitioner in both WPs

Vs.

1. Union of India,
   rep. by the Ministry of Finance,
   rep. by its Secretary,
   Central Secretariat,
   North Block, New Delhi – 110 001.

2. The Member (Audit & Judicial),
   Central Board of Direct Taxes,

Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

3. The Commissioner of Income Tax,
Chennai -1,
Nungambakkam High Road,
Chennai – 600 034.

4. The Assistant Commissioner of Income Tax,
Company Circle III (2),
Nungambakkam High Road,
Chennai – 600 034. ..Respondents in both WPs.

Prayer in W.P. No. 4196 of 2012: Petition under Article 226 of the Constitution of India praying for issue of a Writ of declaration declaring Rule 9C(a) of the Income Tax Rules, 1962 as ultra vires Section 72A of the Income Tax Act, 1961 is concerned.

Prayer in W.P. No.4197 of 2012: Petition under Article 226 of the Constitution of India praying for issue of a Writ of Certiorarified Mandamus to call for the records of the second respondent in F.No. 6-SA/2006-A&PAC.1 and quash the impugned order dated 23rd May 2011 and direct the second respondent to exercise the power under proviso to Rule 9C(a) for waiver of the conditions u/s.72A(2)(b)(iii) of the Income Tax Act read with

Rule 9C(a) of IT Rules.

For Petitioner	::	Mr.K. Venkatnarayanan
For Respondents	::	Mrs.Hema Muralikrishnan Senior Standing Counsel

ORDER

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

Learned counsel for the petitioner submits that the issue has been now settled under the *'Samadhan Scheme'* which has been already recorded by this Court in its order dated 24.06.2021 in Tax Case Appeal No. 46 of 2011.

2. Under such circumstances, nothing survives for adjudication and the writ petitions are closed. No costs. Connected M.P. is closed.

(S.V.N.J.) (C.S.N.J.)
26.10.2022

nv

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

nv

To
1. Ministry of Finance,
rep. by its Secretary,
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North Block, New Delhi – 110 001.

2. The Member (Audit & Judicial),
Central Board of Direct Taxes,
Department of Revenue,
Ministry of Finance,
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