IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.03.2022

CORAM :

THE HON'BLE MR. JUSTICE R. MAHADEVAN
AND
THE HON'BLE MR. JUSTICE J. SATHYA NARAYANA PRASAD

W.A.Nos.777 & 805 of 2022 &
C.M.P.Nos.5847 & 5429 of 2022

M/s. Bengal Tiger Line (India) Private Limited,
KGN Tower, 7th Floor, 'A'Wing,
No.62, Ethiraj Salai,
Egmore, Chennai - 600 105.
Represented by its Director,
C.Ravi ... Appellant in both the W.As

Versus

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

2. The Assessing Officer/ Income Tax Officer,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
New Delhi
.. Respondents in both the W.As

Common Prayer : Writ Appeals preferred under Clause 15 of Letters Patent against the order made in W.P.Nos.5597 and 5609 of 2022 respectively dated 16.03.2022.

W.P.Nos.5597 and 5609 of 2022 COMMON PRAYER:-

Writ Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records of the respondents and quash the impugned notices issued by 1st respondent under Section 148 of the Act in PAN:AAACB1369A in DIN & Notice No:ITBA/AST/S/148/2020-21/1031866988(1) dated 29.03.2021 and ITBA/AST/S/148/2020-21/1031598870(1) dated 18.03.2021 respectively and the consequential orders disposing off objections passed by 2nd respondent in DIN & Notice No:ITBA/AST/F/17/2021-22/1037055956(1) dated 18.11.2021 and

ITBA/AST/F/17/2021-22/ 1039526277(1) dated 08.02.2022 for the Assessment Years 2015-2016 and 2013-2014 respectively.

For Appellant : Mr.S.P.Chidambaram in both W.As.

For Respondents : Mrs.Hema Murali Krishnan in both W.As Senior Panel Counsel

COMMON JUDGMENT

(Judgment of the court was delivered by R.MAHADEVAN, J.)

Challenging the notices issued under section 148 of the Income Tax Act relating to the assessment years 2013-14 and 2015-16 and consequential orders passed by the respondent authorities rejecting the objections filed by the appellant for re-opening the assessment, the appellant / assessee preferred WP.Nos.5597 and 5609 of 2022, which were dismissed by the learned Judge, by order dated 16.03.2022. Aggrieved over the same, the appellant has come up with these writ appeals before this court.

2.When the matters were taken up for consideration, the learned counsel for the appellant as well as the learned senior panel counsel appearing for the respondents submitted that after filing these writ appeals, the respondent / Assessing Officer passed the assessment orders on 19.03.2022 and 25.03.2022 in respect of the assessment years in question. Therefore, according to the learned counsel, nothing survives for further adjudication herein.

3.In view of the submissions so made by learned counsel for both sides, these writ appeals are dismissed as having become infructuous. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

gba/msr

To

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

2. The Assessing Officer/ Income Tax Officer,
   National Faceless Assessment Centre,
   Income Tax Department,
   Ministry of Finance,
   New Delhi.

+1cc to Mr.S.P.Chidambaram, Advocate, S.R.No.21658
+1cc to Mrs.Hema Murali Krishnan, Advocate, S.R.No.22005

W.A.Nos.777 & 805 of 2022 &
W.M.P.Nos.5847 & 5429 of 2022

SRA(CO)
CT 20/04/2022