IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.Nos.7465, 7473, 7477 & 7480 of 2022
and
W.M.P.Nos.7470, 7471, 7477, 7478, 7480, 7481, 7486 & 7487 of 2022

M/s.Anand Cine Services Pvt. Ltd,
Represented by its Director,
Mr.A.Anand Prasad ...Petitioner in all W.P's

-Vs-

1. Assistant Commissioner of Income Tax,
Non-Corporate Circle 10(1),
No.121, M.G.Road, Nungambakkam,
Chennai-600 034.

2. The Additional/Joint/Deputy/Assistant Commissioner of Income Tax/Income Tax Officer,
Income Tax Department,
National Faceless Assessment Centre,
Delhi. ...Respondents in all W.P's

Prayer in W.P.No.7465 of 2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the 1st respondent contained in its notice under Section 148 of the Income Tax Act, 1961, bearing DIN & Notice No.ITBA/AST/S/148/2020-21/1031821787(1), dated 27.03.2021, for PAN: AAAFA4996K, assessment year 2014-15 and all proceedings in furtherance thereof, including but not limited to the Show Cause Notice issued by the 2nd respondent under Section 144 of the Income Tax Act, 1961, bearing DIN: ITBA/AST/F/144(SCN)(F)/2021-22/1040957347(1), dated 17.03.2022, for PAN: AAAFA4996K, assessment year 2014-15, and to quash the same as arbitrary, unjust and illegal, and to consequently forbear the respondents from in any manner reassessing the petitioner's income under Section 147 of the Income Tax Act, 1961 for the assessment year 2014-15.

Prayer in W.P.No.7473 of 2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the 1st respondent contained in its notice under Section 148 of the Income Tax Act, 1961, bearing DIN & Notice No.ITBA/AST/S/148/2020-21/1031821794(1), dated 27.03.2021, for PAN: AAAFA4996K, assessment year 2015-16 and all proceedings in furtherance thereof, including but not limited to the Show Cause Notice issued by the 2nd respondent under Section 144 of the Income Tax Act, 1961, bearing DIN: ITBA/AST/F/144(SCN)(F)/2021-22/1040957288(1), dated 17.03.2022, for PAN: AAAFA4996K, assessment year 2015-16, and to quash the same as arbitrary, unjust and illegal, and to consequently forbear the respondents from in any manner reassessing the petitioner's income under Section 147 of the Income Tax Act, 1961 for the assessment year 2015-16.

Prayer in W.P.No.7477 of 2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the 1st respondent contained in its notice under Section 148 of the Income Tax Act, 1961, bearing DIN & Notice No.ITBA/AST/S/148/2020-21/1032108313(1), dated 31.03.2021, for PAN: AAAFA4996K, assessment year 2016-17 and all proceedings in furtherance thereof, including but not limited to the Show Cause Notice issued by the 2nd respondent under Section 144 of the Income Tax Act, 1961, bearing DIN: ITBA/AST/F/144(SCN)(F)/2021-22/1040957208(1), dated 17.03.2022, for PAN: AAAFA4996K, assessment year 2016-17, and to quash the same as arbitrary, unjust and illegal, and to consequently forbear the respondents from in any manner reassessing the petitioner's income under Section 147 of the Income Tax Act, 1961 for the assessment year 2016-17.

Prayer in W.P.No.7480 of 2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the 1st respondent contained in its notice under Section 148 of the Income Tax Act, 1961, bearing DIN & Notice No.ITBA/AST/S/148/2020-21/1031977882(3), dated 31.03.2021, for PAN: AAAFA4996K, assessment year 2017-18 and all proceedings in furtherance thereof, including but not limited to the Show Cause Notice issued by the 2nd respondent under Section 144 of the Income Tax Act, 1961, bearing DIN: ITBA/AST/F/144(SCN)(F)/2021-22/1040957312(1), dated 17.03.2022, for PAN: AAAFA4996K, assessment year 2017-18, and to quash the same as arbitrary, unjust and illegal, and to consequently forbear the respondents from in any manner reassessing the petitioner's income under Section 147 of the Income Tax Act, 1961 for the assessment year 2017-18.

For Petitioner : M/s.Suhrith Parthasarathy
For Respondents : Mr.D.Prabhu Mukunth Arunkumar, Junior Standing Counsel

COMMON O R D E R

Learned counsel appearing for the petitioner, on instructions, would submit that the petitioner in this batch of cases, wants to withdraw the writ petitions.

2. Recording the said submission, these writ petitions are dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are also dismissed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

Anu/KST
To
1. Assistant Commissioner of Income Tax,
Non-Corporate Circle 10(1),
No.121, M.G.Road, Nungambakkam,
Chennai-600 034.

2. The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
Income Tax Department,
National Faceless Assessment Centre,
Delhi.

+1 CC to M/s. Hema Muralikrishnan, Advocate sr 21912.

W.P.Nos.7465, 7473, 7477 & 7480 of 2022

BR(CO)
SP(21/04/2022)