



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2022

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.No.7973 of 2022

and

W.M.P.Nos.7958 & 7961 of 2022

Arthi Baliga

... Petitioner

Vs

- 1.Income Tax Officer,
Non-Corporate Ward 3(1), Chennai
Wanaparthi Block, No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
 - 2.National Faceless Assessment Centre, Delhi
Represented by Additional/Joint/Deputy/
Assistant Commissioner of Income Tax,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi - 110 003.
 - 3.M/s.Baliga Lighting Company (Since Dissolved)
Represented by its erstwhile partner, Mr.Ramesh Baliga,
No.63A, CP Ramaswamy Road,
Alwarpet, Chennai - 600 018.
 - 4.Deputy Commissioner of Income Tax,
Non-Corporate Circle 3(1), Chennai
Wanaparthi Block, No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
- ... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned notice u/s.148 dated 31/03/2021 having DIN & Notice No.ITBA/AST/S/148/2020-21/1032045976(1) for Asst. Year 2017-18 issued by the 1st respondent and quash the same as it is against law and direct the 4th respondent to shift the petitioner's share of taxes, which was paid by the 3rd respondent firm (including TDS), to the account of the petitioner on the file of the 1st respondent and such shifted tax payments should be considered as tax payments made by the petitioner on 31/03/2017.



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For Petitioner : Mr.K.Ravi

For Respondents : Mr.D.Prabhu Mukunth Arunkumar
Junior Standing Counsel

ORDER

It is submitted by the learned counsel for the petitioner that the writ petition has become infructuous.

2. Recording the said submission, this Writ Petition is dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

Sgl

To

1.Income Tax Officer,
Non-Corporate Ward 3(1), Chennai
Wanaparthi Block, No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.National Faceless Assessment Centre, Delhi
Represented by Additional/Joint/Deputy/
Assistant Commissioner of Income Tax,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi - 110 003.

3.Deputy Commissioner of Income Tax,
Non-Corporate Circle 3(1), Chennai
Wanaparthi Block, No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

+1cc to Mr.Hema Muralikrishnan, Advocate, S.R.No.22504

W.P. No.7973 of 2022

SR-II(CO)
SB(15/06/2022)