



WEB COPY



W.P.Nos.8102 & 8103 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 04.07.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.8102 & 8103 of 2022
&
W.M.P.Nos.8084 & 8086 of 2022

M/s Roca Bathroom Products Private Limited
Represented by its authorized Signatory K Nirmal Kumar
No.62, 4th Floor KGN Towers, Ethiraj Salai,
Egmore, Chennai – 600 105.

...Petitioner in both W.Ps.

Vs.

1.Assistant Commissioner of Income Tax
Large Tax Payers Unit 1,
No.121, Mahtma Gandhi Road, Nungambakkam,
Chennai.

2.Principal Commissioner of Income Tax,
Chennai – 600 004.
No.121, Mahatma Gandhi Road, Nungambakkam
Chennai.

3.Addittional/Joint/Deputy/Assistant
Commissioner of Income Tax/ Income- Tax Officer,
National Faceless Centre
Delhi.

...Respondents in both W.Ps.



W.P.Nos.8102 & 8103 of 2022

Prayer in W.P.No.8102 of 2022: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, or any other appropriate writ application or order under Article 226 of the Constitution of India and quash the impugned notice issued by the First Respondent under Section 148 of the Income Tax Act, 1961 in DIN & Notice No:ITBA/AST/S/148/2020-21/1031902086(1) dated 30.03.2021 for the AY 2014-15 along with the impugned order disposing off the objections of the Petitioner dated 24.01.2022 in DIN & Letter No:ITBA/AST/F/17/2021-22/1039019929(1) for the AY 2014-15 passed by the Third Respondent and impugned show cause notice dated 26.03.2022 in DIN ITBA/AST/F/147(SCN)/2021-22/1041691632(1) issued by the Third Respondent.

Prayer in W.P.No.8103 of 2022: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the Respondents and issue a writ, direction or order in the nature of certiorari or any other appropriate writ application or order under Article 226 of the Constitution of India and quash the impugned order in ITBA/AST/F/17/2021/22/1039019930(1) for the AY 2015-16 dated 24.01.2022 passed by the Third Respondent along with the notice issued by the First Respondent under Section 148 of the Act in ITBA/AST/S/148/2020-21/1031872829(1) for the AY 2015-16 dated 29.03.2021.

In both W.Ps.

For Petitioner : Mr.N.V.Balaji
For Respondents : Mr Prabhu Mukund Arun Kumar
Junior Standing Counsel

COMMON ORDER

Today, when W.P.Nos.16579 & 16585 of 2022 were listed for hearing, learned counsel for the petitioner would bring to the notice of the Court that connected W.P.Nos.8102 & 8103 of 2022 have been rendered infructuous.

2. The writ petitions had come up for hearing on 01.04.2022 when they were admitted by a learned Single Judge of this Court. However, it transpires



W.P.Nos.8102 & 8103 of 2022

that orders of assessment had already been passed on 30.03.2022 and hence,

even as on 01.04.2022, the writ petitions had been infructuous. The parties were unaware of this position, since the orders had not been received at that juncture.

3. Hence they would submit that nothing survives in the present two writ petitions, which have been directed to be listed under a special list today.

4. Recording the above, these writ petitions are closed as infructuous. Connected writ miscellaneous petitions are also closed. No costs.

04.07.2022

nst

Index : Yes / No

Speaking Order / Non Speaking Order



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W.P.Nos.8102 & 8103 of 2022

Dr.ANITA SUMANTH,J.

nst

To

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Chennai.

2.Principal Commissioner of Income Tax,
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