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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2022

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.11334, 11383, 11374 of 2022 &  
W.M.P.Nos.10868, 10869, 10916, 10918, 10910, 10911 of 2022

In W.P.No.11334 of 2022

Dhansekharen Sammandham

...Petitioner

Vs.

1. The Additional / Joint / Deputy / Assistant Commissioner  
of Income Tax / Income Tax Officer  
National E-Assessment Centre  
Delhi.

2. Deputy Commissioner of Income Tax  
Non-Corporate Circle-8 Chennai  
5<sup>th</sup> Floor Room No.507 Annexe Building No.121  
Uthamar Gandhi Salai Chennai-600 034.

...Respondents

Prayer:Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the records on the file of the Respondent and quash the impugned order in ITBA / AST / S / 147 / 2021-22 / 1042231370(1) dated 31.03.2022 under Section 147 read with Section 144B of the Income Tax Act 1961 passed by the 1st Respondent for the Assessment Year 2013-14 as illegal and not in accordance with law.

In W.P.No.11383 of 2022

M/s. GS and SD Associates  
Rep. by its Partner Mr.S.Dhansekharen  
03 Vaniya Street Kundrathur  
Chennai-600 069.

...Petitioner

Vs.

1. The Additinal / Joint / Deputy / Assistant Commissioner  
of Income Tax / Income Tax Officer  
National E-Assessment Centre  
Delhi.



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2. Income Tax Officer  
Non-Corporate Circle-8(2) Chennai  
Room No.502 Annexe Building V Floor  
No.121 Mahatma Gandhi Road  
Nungambakkam Chennai-600 034.

...Respondents

Prayer:Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the records on the file of the Respondent and quash the impugned order in ITBA/AST/S/147/ 2021-22/1041970809(1) dated 29.03.2022 under Section 147 read with Section 144B of the Income Tax Act 1961 passed by the 1st Respondent for the Assessment Year 2017-18 as illegal and not in accordance with law.

In W.P.No.11374 of 2022

Dhansekharen Sasirekha

...Petitioner

Vs.

1. The Additinal / Joint / Deputy / Assistant Commissioner  
of Income Tax / Income Tax Officer  
National E-Assessment Centre, Delhi.

2. Deputy Commissioner of Income Tax  
Non-Corporate Circle-8 Chennai  
5th Floor Room No.507  
Annexe Building No.121  
Uthamar Gandhi Salai,  
Chennai-600 034.

...Respondents

Prayer:Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the records on the file of the Respondent and quash the impugned order in ITBA / AST / S / 147/ 2021-22 / 1042019160(1) dated 29.03.2022 under Section 147 read with Section 144B of the Income Tax Act 1961 passed by the 1st Respondent for the Assessment Year 2017-18 as illegal and not in accordance with law.

In all WPs

For Petitioner : Mr.Raghav Rajeev Menon

For Respondents: Mrs.Hema Muralikrishnan  
Special Standing Counsel

COMMON ORDER

Learned counsel for the petitioner seeks leave of this Court to withdraw the writ petitions and has made an endorsement in this regard.



2. In light of the endorsement made by the learned counsel for the petitioner, W.P.No.11334 of 2022 is dismissed as withdrawn for the reason that the petitioner in W.P.No.11334 of 2022 has approached the first appellate authority by way of statutory appeal.

3. Learned counsel for the petitioner fairly states that seeing as the petitioners in W.P.Nos.11383 & 11374 of 2022 are related entities, statutory appeals will be filed in W.P.Nos.11383 & 11374 of 2022 as well for which two weeks time is granted by this Court. If the appeals are filed within the time frame as aforesaid, they will be taken on file by the Commissioner of Income Tax (Appeals) without reference to limitation but subject to all other required statutory compliances. Consequently, connected writ miscellaneous petitions are closed. No Costs.

Sd/-  
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

nst/ska

To

1. The Additional / Joint / Deputy /  
Assistant Commissioner of Income Tax  
National E-Assessment Centre  
Delhi.
2. Deputy Commissioner of Income Tax  
Non-Corporate Circle-8 Chennai  
5<sup>th</sup> Floor Room No.507 Annexe Building No.121  
Uthamar Gandhi Salai Chennai-600 034.
3. Income Tax Officer  
Non-Corporate Circle-8(2) Chennai  
Room No.502 Annexe Building V Floor No.121  
Mahatma Gandhi Road Nungambakkam  
Chennai-600 034.

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.32336

W.P.Nos.11334, 11383, 11374 of 2022  
&

W.M.P.Nos.10868, 10869, 10916, 10918, 10910, 10911 of 2022  
SSN(CO)  
RGA(17/06/2022)