



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2022

CORAM:

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

W.A.No.2981 of 2019
and
C.M.P.No.19279 of 2019

Amtex Software Solutions Pvt. Ltd.,
No.75, Century Centre,
TTK Road, Alwarpet,
Chennai - 600 018
AAFCA0638J

...Appellant

Versus

1. Assistant Commissioner of Income Tax (OSD)
Corporate Range 1,
Chennai - 34.
2. Deputy Commissioner of Income Tax,
Corporate Circle 1(1),
Chennai - 600 034.

...Respondents

Writ Appeal filed under Clause 15 of Letters Patent, praying to set aside the order of the learned Judge made in W.P.No.16140 of 2019 dated 12.06.2019.

Prayer in W.P.No.16140 of 2019: Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records 1st Respondent in PAN.No.AAFCA0638J for assessment year 2013-14 and quash the impugned notice no.NIL under section 274 read with section 271 (1) (c) of the Income Tax Act 1961 dated 23.12.2016 issued by the 1st Respondent herein and pass such further or other order or orders as this Hon'ble court may deem fit and proper in the circumstances of the case.

For Appellant : Ms.G.Vardini Karthik

For Respondents: Mrs.Hema Muralikrishnan,
Senior Standing Counsel





the quantum issue for the assessment year 2013-14, but they subsequently withdrew the same on the ground that they had opted for the Vivad Se Vishwas Scheme on the quantum issue and also filed Form 3 and Form 4 in relation to the same and hence, the penalty proceedings have become infructuous. Thus, according to the learned counsel, nothing survives for adjudication in this writ appeal.

3. Recording the aforesaid submissions and the memo dated 01.02.2022 filed on the side of the appellant / assessee, this writ appeal stands dismissed as having become infructuous. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

mrr

To

1. The Assistant Commissioner of Income Tax (OSD)
Corporate Range 1,
Chennai - 34.
2. The Deputy Commissioner of Income Tax,
Corporate Circle 1(1),
Chennai - 600 034.

+1cc to M/s.G.Vardini Karthik, Advocate, S.R.No.15113

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.14391

W.A.No.2981 of 2019

MG(CO)
RGA(22/03/2022) (25/03/2022)