



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2022

CORAM :

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
AND
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.A. No. 1472 of 2017
and
C.M.P. No. 19541 of 2017

M/s. Bali Trading Pvt Ltd,
Rep by its Director,
Mr. Suchindra Bali,
Son of Late Dr. Chaman Bali,
No. 80, C.P. Ramaswamy Road,
Alwarpet,
Chennai - 600 018.

..Appellant/Petitioner

Versus

1. Principal Commissioner of Income-tax, Chennai -1,
Room No. 702, 7th Floor, New Block,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
2. Income Tax Officer,
Corporate Ward - 1 (2),
Room No. 614, 6th Floor, Wanarpathy Block,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034. ..Respondents/Respondents

Writ Appeal filed under Clause 15 of Letters Patent Act against the order passed in W.P. No. 10599 of 2017 dated 04.09.2017 by this Court.

Prayer in W.P. No. 10599 of 2017 : Petition filed under Article 226 of constitution of India it is prayed that this Hon'ble High Court may be pleased to issue a writ of certiorarified mandamus or other appropriate writ, direction or order in the nature a writ, calling for the records in C.No. 217/1/Pr.CIT-1/2015-16 dated 22.03.2017 on the file of the 1st Respondent relating to the A.Y. 2012-13 and quash the same and further direct the 1st Respondent to allow the Revision Petition filed by the Petitioner and thus render justice.

For Appellant : Mr. G. Baskar

For Respondents : Mrs. Hema Muralikrishna
Senior Standing Counsel



J U D G M E N T

(Judgment of the Court was delivered by R. MAHADEVAN, J.)

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This Writ Appeal has been filed by the appellant / Assessee challenging the order passed in W.P. No.10599 of 2017 dated 04.09.2017 by this Court.

2.When the matter was taken up for consideration, the learned counsel appearing for the appellant / assessee submitted that during the pendency of this tax case appeal, the assessee has availed the benefit conferred under the Direct Tax Vivad Se Vishwas Act, 2020 and filed necessary declarations, which were accepted and Form 3 / payable towards full and final settlement of tax arrears, was also issued by the Income tax department, on 23.04.2021. The learned counsel has also filed a memo dated 22.11.2021 to that effect.

3.On the other hand, Mrs.Hema Muralikrishna, learned senior standing counsel appearing for the respondents/ Revenue, upon instructions, submitted that after scrutinising the necessary declarations submitted, the Income tax department has issued Form 5 / order for full and final settlement of tax arrears to the appellant / assessee.

4.In view of the subsequent development, this court is of the opinion that nothing survives for adjudication in this appeal. Recording the submission so made by the learned counsel on either side, the writ appeal stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

dhk

To

1. Principal Commissioner of Income-tax, Chennai -1
Room No.702, 7th Floor, New Block
121, Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034



2. Income Tax Officer
Corporate Ward - 1 (2)
Room No.614, 6th Floor, Wanarpathy Block
121, Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034

+1cc to Mr.G.Baskar, Advocate SR.No.3518

+1cc to Mrs.Hema Muralikrishna, Advocate SR.No.3209

WA. No.1472 of 2017

SJ(CO)
GMY(31/01/2022)