



W.P.No. 35381, 928 & 934 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.10.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.35381, 928 & 934 of 2019 &
WMP.Nos.36206, 36208, 26209 & 1045 of 2019

Rajamanickam Gautaman ... Petitioner in WP.No.35381 of 2019

Rajamanickam Arulselvan
... Petitioner in WP.Nos.928 & 934 of 2019

Vs.

- 1.Income Tax Officer,
Non-Corporate Ward, 13(4),
Chennai ... R1 in WP.No.35381 of 2019
- 2.Principal Commissioner of Income Tax 10
121 Mahathma Gandhi Road,
Nungambakkam Chennai. ... R2 in WP.No.35381 of 2019
- 3.Income Tax Officer,
International Taxation Ward 1(1)
Room 412, 4th Floor,
Tower-1, BSNL Building,
16 Grems Road,
Chennai-06 ... R1 in WP.Nos.928 & 934 of 2019
- 4.Additional Commissioner of Income Tax,
International Taxation Ward 1(1)
Room 412, 4th Floor,
Tower-1, BSNL Building,
16 Grems Road,
Chennai-06 ...R2 in WP.Nos.928 & 934 of 2019



W.P.No. 35381, 928 & 934 of 2019

Prayer in WP.No.35381 of 2019: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records on the file of the first respondent and quash the impugned order in PAN: APGPG6055G bearing No.ITBA/AST/F/17/2019-20/1022252177(1) dated 13.12.2019 along with the notice dated 29.03.2019, bearing No.ITBA/AST/S/148/2018-19/1015531342(1) issued under Section 148 of the Income Tax Act for the assessment year 2013-14.

Prayer in WP.No.928 of 2019: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records on the file of the first respondent and quash the impugned order in PAN: AAPPA2346C dated 31.12.2018 passed under Section 143(3) read with section 147 of the Income Tax Act for the assessment year 2013-14.

Prayer in WP.No.928 of 2019: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records on the file of the first respondent and quash the impugned order in F.No.ITO/INt.Tax.1(1)/APPA2346C/2018-19 dated 24.12.2018 along with notice PAN:AAPPA2346C dated 28.03.2018 in notice number ITBA/AST/S/148/1009500301(1) issued under Section 148 of the Income Tax Act for the assessment year 2013-14.

In all WPs

For Petitioners : Mr.N.V.Balaji

For Respondents : Mr.D.Prabhu Mukunth Arun Kumar
Junior Standing Counsel

COMMON ORDER

Learned counsel for the petitioner seeks leave of this Court to withdraw W.P.Nos.928 & 35381 of 2019. He has also made an endorsement to this effect. In WP.No.928 of 2019, the petitioner seeks liberty to challenge order of assessment dated 31.12.2018 leaving all grounds open for adjudication.



2. In light of endorsement made, WP.No.928 of 2019 is dismissed as withdrawn. Liberty is granted to the petitioner to file an appeal. Appeal, if filed within a period of four weeks from today, will be entertained by the appellate authority without reference to limitation but subject to all other statutory compliances required, if any.

3. As far as WP.No.934 of 2019 is concerned, it has become infructuous since it challenges a speaking order disposing the objections filed by the assessee challenging the assumption of jurisdiction, which order stands telescoped in the order of assessment assailed in WP.No.928 of 2019. WP.No.934 of 2019 is thus dismissed as infructuous.

4. In light of endorsement made, WP.No.35381 of 2019 is dismissed as withdrawn. Liberty is granted to both parties to comply with the procedure for re-assessment as set out by the Supreme Court in *GKN Driveshafts (India) Vs. Income Tax Officer* [259 ITR 18]. This exercise shall be completed within a period of 12 weeks from date of receipt a copy of this order. No costs. Connected miscellaneous petitions are closed.

31.10.2022

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Index : Yes/No

Speaking Order/Non speaking Order



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W.P.No. 35381, 928 & 934 of 2019

DR.ANITA SUMANTH,J.

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To

- 1.Income Tax Officer,
Non-Corporate Ward, 13(4),
Chennai
- 2.Principal Commissioner of Income Tax 10
121 Mahathma Gandhi Road,
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