



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.32967 of 2018 &
WMP.Nos.38232 & 38235 of 2018

M/s.Arun Excello Constructions LLP,
Represented by its Designated Partner,
Mr.P.Suresh, Bhattad Towers,
18, West Cott Road,
Royapettah, Chennai - 600 014.

...Petitioner

Vs

The Assistant Commissioner of Income Tax,
Non-Corporate Circle-11(1),
2nd Floor, BSNL Building,
Greams Road, Chennai - 600 006.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in PAN: AAUFA2577J and quash the impugned notice issued under Section 148 of the Income Tax Act, 1961 in ITBA/AST/S/148/2017-18/1007438677 (2) dated 27.10.2017 on the file of the respondent and consequential proceedings in NCC-11/Scrutiny/2018-19 dated 26.11.2018 passed by the respondent as illegal and without jurisdiction.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mr.Prabu Mukund Arunkumar,
Junior Standing Counsel

O R D E R

Learned counsel for the petitioner states that pending Writ Petition, an order of assessment has come to be passed on 28.12.2018 and hence the petitioner may be permitted to withdraw this Writ Petition and pursue the matter in Statutory Appeal reserving the right of the petitioner to pursue all aspects of the matter, both jurisdiction as well as merits. He has also made an endorsement to that effect.

2.In view of the endorsement made, this Writ Petition is dismissed as withdrawn granting liberty to the petitioner to



approach the statutory Appellate Authority by way of appeal. Such appeal, if filed within a period of two (2) weeks from today, will be entertained by the Commissioner of Income Tax (Appeals) without reference to limitation, seeing as the Writ Petition has been pending before this Court since December, 2018, but in compliance of all other requisite requirements and disposed in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

kbs

To

The Assistant Commissioner of Income Tax,
Non-Corporate Circle-11(1),
2nd Floor, BSNL Building,
Greens Road, Chennai - 600 006.

+1cc to Mr.Hema Muralikrishnan, Advocate, S.R.No.32847

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MT(CO)
RGA(16/06/2022)