



W.P.No.1720 of 2020 and
W.M.P.No.1995 of 2020

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.09.2023

CORAM

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.1720 of 2020 and
W.M.P.No.1995 of 2020

1. K.Sivasubramaniam (Deceased)

2. Kalarani Sivasubramaniam
(P2 substituted as legal representative
of the deceased petitioner vide order dated
18.07.2023 in WMP No.3480 of 2022)

... Petitioner

Vs.

The Income - tax officer,
Office of the Income-tax Officer,
Non-Corporate Ward 19(6),
6th Floor, Income Tax Annex Building,
121, MG Road,
Chennai - 600 034.

... Respondents

Prayer : Writ Petition filed under Article 226 of Constitution of India, praying to issue Writ of Certiorari, calling for the records of the Assessment Order dated 16.12.2019 for the Assessment Year 2012-13 reference PAN AABPS1313F passed by the respondent under Section 144 r/w. Section 147 of the Income Tax act, 1961 and quash the same as arbitrary and illegal.

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For Petitioner : Mr.Joseph Prabakar

For Respondents : Ms.S.Premalatha, for
Mr.R.Balaji,
Standing counsel

ORDER

This Writ Petition is dismissed as infructuous in view of the order dated 19.01.2021 passed under Section 154 of the Income Tax Act, 1961 by the Assistant Commissioner of Income Tax, Chennai. The issue is now the subject matter of W.P.No.7425 of 2021. No costs. Consequently, connected miscellaneous petition is closed.

11.09.2023
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vum
Index: Yes/No
Speaking order/Non Speaking order

To

The Income - tax officer,
Office of the Income-tax Officer,
Non-Corporate Ward 19(6),
6th Floor, Income Tax Annex Building,
121, MG Road,
Chennai - 600 034.

C. SARAVANAN,J.

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