



WEB COPY



W.P. No.18411 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.18411 of 2013

and

M.P.Nos.1 of 2013 & 1 of 2015

Precot Meridian Ltd.,
"Supreme" P.B.No.7161,
737, Green Fields, Puliakulam Road,
Coimbatore - 45
Represented by its Managing Director
Ashwin Chandran

.... Petitioner

Vs.

1.Chief Commissioner of Income Tax,
Race Course Road,
Coimbatore - 641 018

2.Deputy Commissioner of Income Tax,
Race Course Road,
Coimbatore - 641 018

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to
Writ of Certiorarified Mandamus, to call for the records and quash the order passed
in C.No.1433(9-12)/CCIT/CBE/12-13 by the first respondent, under Section



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119(2)(a) RWS 234B and 234C dated 06/06/2013 in so far as AY 1994-95, 1995-96, 1997-98 and 2005-06 are concerned as contrary to law and suffer from the error of Jurisdiction and direct the First Respondent to reconsider the applications for waiver of the interest levied under section 234 B and 234C of the Income Tax Act for the assessment years 1994-95, 1995-96, 1997-98 and 2005-06 in line with the Board Circular in F.No.400/129/2002-IT(B) dated 26/06/2006 by extending the benefit granted for the Assessment Year 2006-07.

For Petitioner : Mr.A.S.Sriraman
For Respondents : Mr.R.S.Balaji
Standing Counsel

ORDER

An endorsement has made by Mr.A.S.Sriraman, learned counsel for the petitioner to the effect that the present writ petition is rendered infructuous as the demand of tax has been settled under the Vivad Se Vishwas Scheme.

2. Recording the same, this writ petition is dismissed as infructuous. No costs.
Connected miscellaneous petitions are also dismissed.

28.03.2023

vs
Index: Yes/No
Speaking order
Neutral citation: Yes/No



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To

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Coimbatore - 641 018

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Race Course Road,
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Dr.ANITA SUMANTH, J.

VS

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