IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **14.02.2023**

CORAM

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.6151 of 2022
and
W.M.P.Nos.6220 and 15313 of 2022

Varadharajan Gokulakrishnan ... Petitioner

Vs.

The Income Tax Officer,
Non-Corporte Ward 4(3),
Room No.210, BSNL Building, II Floor,
Income Tax Office - BSNL Tower,
No.16, Greams Road,
Chennai - 600 006. ... Respondent

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records in DIN & Notice No:ITBA/AST/S/148/2021-22/1032211612(1) dated 05.04.2021 on the file of the respondent relating to A.Y. 2015-16 and quash the same.

For Petitioner : Mr.G.Baskar

For Respondent : Mr.B.Ramanakumar
Senior Standing Counsel
Assisted by
Mr.D.Prabhu Mukund Arun Kumar
Junior Standing Counsel
and
Mr.S.Rajesh
Junior Standing Counsel

ORDER

The petitioner has placed before this Court a letter dated 16.01.2023 issued by the Directorate of Income Tax (Systems) and addressed to the petitioner, wherein it has been stated as follows:

> *"This is to intimate that in the present assessment / re-assessment e-Proceedings, the Notice u/s 148 was generated during the period from 01.04.2021 to 30.06.2021 under the old provisions of Sections 147 to 151. Therefore, prima-facie, this proceedings is covered by the decision of Hon'ble Supreme Court in "UoI Vs. Ashish Agarwal" dated 04.05.2022.*
>
> *It is seen that the jurisdictional Assessing Officer has subsequently issued a new Notice u/s.148 under the new provisions in pursuance of the said decision of the Hon'ble Supreme Court. Therefore, in view of existence of two e-Proceedings for the same AY and Section, one*

of which has been later initiated in pursuance of the said judgment of the Hon'ble Supreme Court, the present order proceeding which is now rendered redundant being covered by the decision of Hon'ble Supreme Court is being hereby closed.

It is pertinent to mention that identification of the proceeding for closure has been done based on date extracted from the system, therefore, it is possible that in a rare case, a wrong proceeding gets closed. Therefore, the same will be restored if it would be noticed or informed by the jurisdictional Assessing Officer or any Income Tax Authority that the proceeding which has been closed is not the proceedings covered by the aforesaid Supreme Court decision."

2. Since the duplicate assessment / re-assessment e-Proceedings initiated against the petitioner has been closed due to the aforesaid reason mentioned in the letter dated 16.01.2023, nothing survives for further adjudication in this Writ Petition.

3. After recording the letter dated 16.01.2023 referred to supra, this Writ Petition is dismissed as infructuous. No Costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

14.02.2023

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

The Income Tax Officer,
Non-Corporte Ward 4(3),
Room No.210, BSNL Building, II Floor,
Income Tax Office - BSNL Tower,
No.16, Greams Road,
Chennai - 600 006.

ABDUL QUDDHOSE. J.,

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