



WEB COPY



W.P.Nos.8723 of 2023 etc. batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 21.03.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.8723, 8728, 8732, 8734, 8726, 8729, 8731 and 8733 of 2023
and WMP Nos.8908, 8913, 8915, 8917, 8911, 8912, 8914 and 8916 of 2023

W.P.No.8723 of 2023:

M/s.Tamil Nadu State Marketing Corporation Ltd.,
4th Floor, CMDA Tower – II,
Gandhi Irwin Bridge Road,
Egmore, Chennai – 600 008
represented by its Managing Director,
Shri.Dr.L.Subramanian

... Petitioner

Vs

The Deputy Commissioner of Income Tax,
TDS Circle – 3(1),
Room No.114, BSNL Building,
No.16, Greams road, Chennai – 600 034.

.... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the petitioner on the file of the respondent and quash the impugned proceedings initiated under section 206C (6A)/206C(7) of the Act in DIN & Notice No.ITBA/COM/F/17/2022-23/1050487343(1) dated 07.03.2023 for the assessment year 2016-17 in TAN: CHET07317C.



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In all W.Ps.
For Petitioner : Mr.R.Vijayaraghavan
for M/s.Subbaraya Aiyar Padmanabhan

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel

COMMON ORDER

Dr.B.Ramaswamy, learned Senior Standing Counsel accepts notice for the respondent and is armed with requisite instructions to defend the matters, even at the stage of admission.

2. However, in view of the endorsement made by the learned counsel on record for the petitioner to the effect that the petitioner will withdraw the Writ Petitions and continue the proceedings before the Assessing Authority, the contentions advanced by both parties are not recorded.

3. This is for the reason that the matter is at large before the authority, since the challenge before me is only a show cause notice for the alleged non-collection of tax at source (TCS) under Section 206C of the Income Tax Act, 1961.

4. Needless to say that the Assessing Authority will ensure that each and every point adduced by the petitioner is dealt with in accordance with law. The petitioner is granted two (2) weeks from today to make their submissions in



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response to the show cause notices and upon receipt of the submissions, the petitioner shall be heard in person and orders passed in accordance with law after proper marshalling of facts and appreciation of the legal position involved.

5. In light of the endorsement made, these Writ Petitions are dismissed as withdrawn with liberty as aforesaid. No costs. Connected Miscellaneous Petitions are also dismissed.

21.03.2023

Sl

Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citation: Yes/No

To

The Deputy Commissioner of Income Tax,
TDS Circle – 3(1),
Room No.114, BSNL Building,
No.16, Greaves road, Chennai – 600 034.



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Dr.ANITA SUMANTH,J.

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