IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.10375 and 10509 of 2020
and
W.M.P.Nos.12768, 12769, 12763 and 12765 of 2020

1.Ahmed Buhari ... Petitioner in W.P.No.10375 of 2020

2.M/s.Coastal Energen Private Limited,
Represented by its Director
Ahmed Buhari,
No.5, Buhari Building,
Moores Road, Egmore,
Chennai - 600 006. ... Petitioner in W.P.No.10509 of 2020

Vs.

1.Income Tax Settlement Commission,
Additional Bench, Chennai,
Ministry of Finance,
Department of Revenue,
640, Anna Salai,
Nandanam, Chennai - 600 035.

2.Assistant Commissioner of Income Tax,
Central Circle 1(1), Chennai,
New No.46, Mahatma Gandhi Road,
Chennai - 600 034. ... Respondents

Prayer in W.P.No.10375 of 2020: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent in TN/CN 51/2019-2020/45/IT in passing the order u/s.245D(2C) of the Income Tax Act, 1961 dated 07.02.2020 and quash the same as illegal, arbitrary and proper in the circumstances of this case, and consequently direct the first respondent to proceed with the settlement application u/s.245D(2C) of the Income Tax Act, 1961 after considering the petitioner's submissions.

Prayer in W.P.No.10509 of 2020: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent in TN/CN 51/2019-2020/44/IT in passing the order u/s.245D(2C) of the Income Tax Act, 1961 dated 07.02.2020 and quash the same as illegal, arbitrary and proper in the circumstances of this case, and consequently direct the first respondent to proceed with the settlement application u/s.245D(2C) of the Income Tax Act, 1961 after considering the petitioner's submissions.

For Petitioner : Mr.N.V.Balaji
(In both W.Ps)

For Respondents : Mr.A.N.R.Jayaprathap
(In both W.Ps) Junior Standing Counsel

COMMON ORDER

Heard the learned counsel for the petitioner and the learned Junior Standing Counsel for the respondents.

2. In view of the order passed by this Court in W.P.Nos.24357, 24363, 24367, 24374, 24380, 24384, 24386 and 24388 of 2021, nothing further survives for adjudication in these writ petitions as the petitioner has opted for reassessment as an 'eligible assessee' in terms of Section 144C of the Income Tax Act, 1961.

3. Hence, these Writ Petitions stand closed with liberty to the petitioner to pursue with the remedy in accordance with the order passed by this Court in W.P.Nos.24357 of 2021 etc batch. No costs. Connected Writ Miscellaneous Petitions are also closed.

20.09.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

1.Income Tax Settlement Commission,
Additional Bench, Chennai,
Ministry of Finance,
Department of Revenue,
640, Anna Salai,
Nandanam, Chennai - 600 035.

2.Assistant Commissioner of Income Tax,
Central Circle 1(1), Chennai,
New No.46, Mahatma Gandhi Road,
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C.SARAVANAN, J.

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W.P.Nos.10375 and 10509 of 2020
and
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20.09.2023