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W.P. No.16229 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.16229 of 2021 and
W.M.P. Nos.17164, 17166 and 17171 of 2021

Dr.Chellappanpillai Sreekumar

... Petitioner

Vs.

1. Additional/ Joint/Deputy/Assistant Commisioner of
Income-tax/Income-Tax Officer,
National Faceless Assesment Centre,
Delhi.

2. Deputy Commisioner of Income Tax,
Non-Corp. Circle 8(1),
Chennai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records of the 2nd Respondent contained in its notice issued under Section 148 of the Income Tax Act, 1961, for PAN: AAVPS7677L, dated 20.03.2020, for Assessment Year 2015-16 and all proceedings in furtherance thereof, including the impugned proceedings passed by the 1st Respondent under Section 147 of the Income Tax Act, 1961, dated 08.07.2021, bearing Letter No: ITBA/AST/F/17/2021-22/1034063425(1) in PAN: AAVPS7677L dismissing the Petitioner's objections

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dated 10.03.2021 to the reopening of income tax assessment for the Assessment Year 2015-16, and to quash the same as arbitrary, unjust and illegal, and to consequently forbear the Respondents from in any manner reassessing the Petitioner's income under Section 147 of the Income Tax Act, 1961 for the Assessment Year 2015-16.

For Petitioner : Ms.Amrita Sathyajith

For Respondents : Mr.V.Mahalingam
Senior Standing Counsel

ORDER

The writ petition is filed challenging the notice issued under Section 148 of the Income Tax Act, 1961, dated 20.03.2020 and the impugned proceedings under Section 147 of the Income Tax Act, 1961, dated 08.07.2021, dismissing the Petitioner's objections dated 10.03.2021 to reopening of income tax assessment for the Assessment Year 2015-16.

2. It is submitted by the learned counsel for the petitioner that subsequent to the filing of the writ petition, an assessment order dated 28.09.2021 was served on the petitioner on 04.10.2023 wherein no additions were made and therefore they do not have any grievance and thus nothing may survive in the present writ petition for adjudication.



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3. Recording the same, the writ petition stands closed. No costs.

Consequently, connected miscellaneous petitions are closed.

13.10.2023

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

mka/spp

To:

1. Additional/ Joint/Deputy/Assistant Commissioner of
Income-tax/Income-Tax Officer,
National Faceless Assessment Centre,
Delhi.
2. Deputy Commissioner of Income Tax,
Non-Corp. Circle 8(1),
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MOHAMMED SHAFFIQ, J.

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