



W.P.No.21388 of 2021

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.10.2023

CORAM :

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.21388 of 2021

M/s. Chettinad Products and Services Pvt Ltd.
(Formerly known as Marvel Cements Pvt Ltd)
Rep. by its Director K.R.Narayanan
No.122, Subramanaiya Mudali Street
Saidapet, Chennai 600 015
Now at, Chettinad Towers
No.603, Anna Salai, Saidapet
Chennai 600 006.

.. Petitioner

Vs.

1. Union of India
Rep. by its Secretary
Ministry of Finance
Department of Revenue
3rd Floor, Jeevan Deep Building
Sansad Marg
New Delhi 110 001.
2. The Central Board of Direct Taxes
Rep. by its Chairperson
Department of Revenue - Ministry of Finance
Government of India
New Delhi.



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3. Interim Board for Settlement

Rep. by its Secretary
Replacing the Income Tax Settlement Commission
Additional Bench, Chennai
Rep. by its Secretary, Satguru Complex
640, Anna Salai, Nandanam
Chennai 600 035.

4. Assistant Commissioner of Income Tax

Central Circle – 3(2)
No.46, 3rd Floor, Investigation Building
Mahatma Gandhi Road, Chennai 34.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of Mandamus directing the 3rd respondent to receive the petitioner's application u/s. 245C of Income Act, 1961 and proceed as per the provisions of Section 245D(1) of the Income Tax Act, 1961.

For the Petitioner : Mr.R.Sivaraman

For the Respondents : Mr.AR.L.Sundaresan
Additional Solicitor General
For Mr.Rajesh Vivekanandan
Dy. Additional Solicitor General I
for Respondent-1

Mr.A.P.Srinivasan
Senior Standing Counsel (IT)
Mr.ANR Jayaprathap
Junior Standing Counsel (IT)
for Respondents 2 & 4

No appearance



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for Respondent-3

ORDER

(Made by the Hon'ble Chief Justice)

Learned counsel for the petitioner and learned Additional Solicitor General are ad idem and submit that the reliefs claimed in the present writ petition do not survive.

2. In the light of the above, the writ petition stands disposed of. There will be no order as to costs. Consequently, W.M.P.Nos.22633 and 22634 of 2021 are closed.

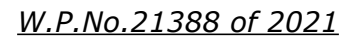
(S.V.G., CJ.)

(D.B.C., J.)

03.10.2023

Index : Yes/No
Neutral Citation : Yes/No

kpl



1. The Secretary
Ministry of Finance
Department of Revenue
3rd Floor, Jeevan Deep Building
Sansad Marg, New Delhi 110 001.
2. The Chairperson
Central Board of Direct Taxes
Department of Revenue - Ministry of Finance
Government of India, New Delhi.
3. The Secretary
Interim Board for Settlement
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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J

(kpl)

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