



W.P.No.21365 of 2021

WEB COPY

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.21365 of 2021

M/s. Durandel Property Developers Private Limited
Rep. by its Director Arunachalam
Plot No.63, 64 & 65, J.V.Colony Gachibowli
Hyderabad 500 032.

.. 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.
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.



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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
Mr.ANR Jayaprathap
Junior Standing Counsel
for Respondents 2 & 4

No appearance
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.



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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.22614
and 22616 of 2021 are closed.

(S.V.G., CJ.)

(D.B.C., J.)

03.10.2023

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

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
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(kpl)

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