IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.09.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.25801 and 25806 of 2021
and
W.M.P.Nos.27257, 27260, 27263, 27264 of 2021

M/s.Vision Research Foundation,
41, College Road,
Nungambakkam, Chennai 600 006,
Represented by its Honorary Secretary
Dr.S.Bhaskaran. ... Petitioner in both petitions

Vs.

1.Additional / Joint / Deputy /Asst Commissioner of
Income Tax / Income Tax Officer,
National e-Assessment Centre,
Delhi.

2.The Assistant Commissioner of Income Tax,
(Exemptions), Chennai,
Chennai 600 034. ... Respondents in both petitions

Prayer in W.P.No.25801 of 2021.: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the petitioner on the file of the 1st respondent in PAN:AATV2725M and quash the impugned order passed under Section 143(3) r.w.s.260 r.w.s. 144B of the Act in DIN:ITBA/AST/S/143(3)/2021-22/1036035663(1) dated 29.09.2021 for the Assessment Year 2015-16 and direct the 1st respondent to pass fresh order after receipt of the DVO report.

Prayer in W.P.No.25806 of 2021.: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the petitioner on the file of the 1st respondent in PAN:AATV2725M and quash the impugned order passed under Section 143(3) r.w.s.260 r.w.s. 144B of the Act in DIN:ITBA/AST/S/143(3)/2021-22/1036025564(1) dated 29.09.2021 for the Assessment Year 2017-18 and direct the 1st respondent to pass fresh order after receipt of the DVO report.

For Petitioner in both petitions : Mr.Vikram Vijayagraghavan for
Subbaraya Aiyar Padmanabhan

For Respondents in both petitions : Mr.V.Mahalingam
Senior Standing Counsel

COMMON ORDER

When the matter is taken up for hearing, the learned counsel appearing on behalf of the petitioner submitted that the relief sought for by the petitioner has been granted and the prayer in the writ petition would no longer survive. The learned counsel for the respondent while agreeing with the said submissions referred to the following portion of the counter which reads as under:

W.P.No.25801 of 2021:

> *"3. I state that after the above writ petition was filed, the report of the District Valuation Officer, Kolkata was received by the jurisdictional assessing officer on 25.10.2021 and hence fresh order under Section 143(3) r.w.s.260 r.w.s.154 of the Income Tax Act, 1961 for the AY 2015-16 was passed on 29.08.2022, in the case of the petitioner, within the time stipulated under the Act, and the assessed income was determined as "NIL". Hence, the relief sought for by the petitioner has been granted".*

W.P.No.25806 of 2021:

> *"3. I state that after the above writ petition was filed, the report of the District Valuation Officer, Kolkata was received by the jurisdictional assessing officer on 25.10.2021 and hence fresh order under Section 143(3) r.w.s.260 r.w.s.154 of the Income Tax Act, 1961 for the AY 2017-18 was passed on 19.10.2022, in the case of the petitioner, within the time stipulated under the Act, and the assessed*

income was determined as "NIL". Hence, the relief sought for by the petitioner has been granted".

2. Recording the same, the writ petitions stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

05.09.2023

Speaking (or) Non Speaking Order
Index : Yes/ No
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To:
1.Additional / Joint / Deputy /Asst Commissioner of
Income Tax / Income Tax Officer,
National e-Assessment Centre,
Delhi.

2.The Assistant Commissioner of Income Tax,
(Exemptions), Chennai,
Chennai 600 034.

MOHAMMED SHAFFIQ, J.

shk

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and
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05.09.2023