IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2023

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.22947, 22992, 22997, 23003, 23007 and 23009 of 2022
and
W.M.P.Nos.21997, 21998, 22004, 22008, 22023, 22029 and 22034 of 2022, 26795, 26797 and 26799 of 2023

W.P.No.22947 of 2022:-

Gita Power and Infrastructure Pvt Ltd.,
Represented by its Authorised Signatory,
Mr.R.Sathish Kumar,
No.6, Sardar Patel Road,
Guindy, Chennai – 600 032. ... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax,
   Central Circle 1(1),
   Room No.320, 3rd Floor,
   Investigation Building, No.46 (Old No.108),
   Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034.

2. The Director General of Income Tax (Inv),
   Tamil Nadu and Puducherry,
   Investigation Building, No.46(Old No.108),
   Mahatma Gandhi road,
   Nungambakkam, Chennai – 600 034. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records and quashing the impugned order dated 31.07.2022 and bearing DIN and Order No.ITBA/COM/F/17/2022-23/1044384778(1) for the Assessment Year 2013-2014, passed by the 1st respondent under clause (d) of Section 148A of the Income Tax Act, 1961.

For Petitioner (in all W.Ps) : Mr.M.V.Swaroop

For Respondents (in all W.Ps) : Mr.A.P.Srinivas
Senior Standing Counsel and
Mr.A.N.R.Jayaprathap
Junior Standing Counsel

COMMON ORDER

By this common order, all these writ petitions are being disposed of.

2.In these writ petitions, the petitioner has challenged the impugned order all dated 31.07.2022 issued under Section 148A(d) of the Income Tax Act, 1961 and notice dated 31.07.2022 under Section 148 of the Income Tax Act, 1961.

3.The learned counsel for the petitioner submits that the petitioner had filed an application under RTI and has obtained certain informations which indicate that the entire proceedings by issuance of notice under Section 148A(b) of the Income Tax Act, 1961 for the respective Assessment Years was based on an audit objection and that the audit objection had been dropped on 21.04.2023.

4.The learned counsel for the petitioner further submits that the petitioner has also filed miscellaneous petitions for a interim direction to the respondents to dispose of the petitioner's representation dated 26.07.2023.

5.The learned counsel for the petitioner further submits that the writ petitions can be kept pending consideration of the representation dated 26.07.2023.

6.The learned Senior Standing Counsel and learned Junior Standing Counsel for the respondents on the other hand would submits that it is always open for the petitioner to participate in the proceedings. He would further submit that the petitioner's representation dated 26.07.2023 will be considered and disposed of on merits along with the impugned notices issued under Section 148 of the Income Tax Act, 1961 pursuant to the impugned orders passed under Section 148A (d) of the Income Tax Act, 1961.

7.The petitioner appears to have secured certain informations, which appears to be in favour of the petitioner pursuant to a RTI application.

8.It is the specific case of the petitioner is that the proceedings were initiated pursuant to an audit objection and that the audit objection has been dropped on 21.04.2023.

9.Considering the above, Court is inclined to disposed of these writ petitions by directing the 1st respondent to consider and pass appropriate orders on petitioner's representation dated 26.07.2023 within a period of four weeks from the date of receipt of receipt of a copy of this order. Before finalising the Assessment under Section 148 of the Income Tax Act, 1961, all the issues are left open to be canvassed by the petitioner before the respondents. In case, the petitioner is aggrieved by the order passed, it is open for the petitioner to workout his remedy in accordance with law.

10.These writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

22.09.2023

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

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C.SARAVANAN, J.

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