



W.P.Nos.7482 & 7487 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos. 7482 & 7487 of 2023

and

W.M.P.Nos. 7580, 7584, 7566 & 7569 of 2023

W.P.No.7482 of 2023

M/s Olympia Tech Park (Chennai) Private Limited
Rep. by its Director Mr.Chandrakanth Kankaria
1, Olympia Tech Park, Guindy,
Chennai – 600 032.

.. Petitioner

VS

The Assistant Commissioner of Income Tax,
Circle 1 LTU Chennai
121, Nungambakkam High Road,
Chennai – 600 034.

.. Respondent

W.P.No.7487 of 2023

M/s. Khivraj Tech Park Private Limited,
Rep. by its Authorised Signatory Mr.Chandrakant Kankaria,
1, Olympia Technology Park, Guindy,
Chennai – 600 032.

.. Petitioner

VS

1.The Income-Tax Officer,
Corporate Ward-4(3),
121, Nungambakkam High Road,
Chennai – 600 034.

2.The Assistant Commissioner of Income-Tax,
Corporate Circle -4(1),
121, Nungambakkam High Road,
Chennai 600 034.

.. Respondents



W.P.Nos.7482 & 7487 of 2023

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Prayer in W.P.No.7482 of 2023 :Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records on the file of the respondent and quash (i) impugned notice no.2 passed by the respondent under Section 148A(d) of the Income Tax Act, 1961 in AABCO8102F, DIN & Order No. ITBA/COM/F/17/2022-23/ 1044340854(1) dated 30.07.2022 for the Assessment Year 2016-17, (ii) impugned notice no.1 issued by the respondent issued under Section 148 in PAN : AABCO8102F, DIN ITBA/AST/S/148/2021-22/1033935422(1) dated 30.06.2021 for the AY 2016-17, (iii) impugned notice no.3 issued by respondent under Section 148 of the Act in PAN : AABCO8102F, DIN & Notice No. ITBA/AST/M/148_1/2022-23/1044342140(1) dated 30.07.2022 for AY 2016-17.

Prayer in W.P.No.7487 of 2023 :Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records on the file of the respondent and quash (i) impugned order passed by First respondent under Section 148A(d) of the Act in PAN : AACCK4418P, DIN & Order No. ITBA/COM/F/17/2022-23/ 1044329113(1) dated 30.07.2022 for the Assessment Year 2016-17, (ii) impugned notice no.1 issued by the second respondent under Section 148 in PAN : AACCK4418P DIN ITBA/AST/S/148/2021-22/1033694876(1) dated 25.06.2021 for the AY 2016-17, (iii) impugned notice no.2 under Section 148A(b) of the Act issued by the first respondent in PAN : AACCK4418P, DIN & Notice No. ITBA/COM/F/17/2022-23/1043123226(1) dated 23.05.2022 for AY 2016-17 and (iv) the impugned notice no.3 issued by first respondent under Section 148 of the Act in PAN : AACCK4418P dated 30.07.2022 for AY 2016-17, which was communicated through intimation letter dated 30.07.2022 in DIN & Document No. ITBA/AST/S/91/2022-23/1044331527(1).

For Petitioner : Mr.N.V.Narayanan
(in both writ petitions)

For Respondent : Mr.V.Mahalingam
Senior Standing Counsel
(in both writ petitions)



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COMMON ORDER

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Mr.V.Narayanan, learned counsel on record, states that these two writ petitions are rendered infructuous since the challenge is to pre-assessment notice under the provisions of the Income-Tax Act, 1961 and pending writ petition, orders of re-assessment have come to be passed that have been challenged in other two writ petitions.

2. Learned counsel on record makes an endorsement to the effect that these writ petitions may be dismissed as withdrawn, recording which, writ petitions stand dismissed as withdrawn. No costs. Connected miscellaneous petitions are closed.

28.06.2023

Index:Yes/No

Neutral Citation:Yes/No

ssm

To:

1. The Assistant Commissioner of Income Tax,
Circle 1 LTU Chennai
121, Nungambakkam High Road,
Chennai – 600 034.

2.The Income-Tax Officer,
Corporate Ward-4(3),
121, Nungambakkam High Road,
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DR. ANITA SUMANTH,J.

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