



WEB COPY



W.P.Nos.33401 of 2022 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 06.01.2023

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

**W.P.Nos.33401, 33407, 33409, 33410, 33411, 33412, 33413, 33414,
33415, 33416, 33417 and 33418 of 2022**

&

**W.M.P.Nos.32830, 32832, 32833, 32834, 32835, 32836, 32837, 32838,
32839, 32840, 32841, 32842, 32843, 32844, 32845, 32846, 32847,
32848, 32850, 32851, 32852, 32853, 32854, 32855 of 2022**

W.P.No.33401 of 2022

M/s.Rayala Corporation P Ltd.,
Rayala Techno Park
144/7, Old Mahabalipuram Road
Tiruvanmiyur, Chennai – 600 041
Rep. by its Managing Director
Shri Ranjit Pratap

.. Petitioner

Vs.

The Wealth Tax Officer
Corporate Ward 5(3)
Chennai – 600 034

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records on the file of the respondent and quash the impugned order under Section 16(3) read with Section 24 read with Section 27 dated 07.11.2022 in DIN & Order No.ITBA/COM/F/17/2022-23/1047094772(1) for the assessment year 1987-88.



W.P.Nos.33401 of 2022 etc., batch

For Petitioner : Mr.R.Vijaya Raghavan
along with Mr.R.Venkata Narayanan
of M/s.Subbaraya Aiyar Padmanabhan
Ramamani (Law Firm)
in all W.Ps

For Respondents : Mr.Prabhu Mukunth Arunkumar
Junior Standing Counsel (Income Tax)
in W.Ps

ORDER

This common order will govern all the captioned 12 writ petitions and captioned 24 'Writ Miscellaneous Petitions' ['WMPs'] there at.

2. After some arguments Mr.R.Vijayaraghavan along with Mr.R.Venkata Narayanan, learned counsel of M/s.Subbaraya Aiyar Padmanabhan Ramamani (Law Firm) for the writ petitioner sought leave of this Court to withdraw all the captioned writ petitions but made a plea to preserve all the rights and contentions of the writ petitioner to pursue alternate remedy by way a statutory appeal under Section 23A of Wealth Tax Act, 1957 (27 of 1957).



W.P.Nos.33401 of 2022 etc., batch

3. Considering the facts and circumstances of the case on hand, the leave is granted and a request to preserve the rights and contentions of the writ petitioner is acceded to.

4. Learned counsel on record have made endorsements in all 12 writ petitions and scanned reproduction of the same are as follows:

W.P.No.33401 of 2022

*Petitioner may be
permitted to withdraw
all the writ petitions and
proceed with alternative remedy*
[Signature]
6/1/22

W.P.No.33407 of 2022

*Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternative
remedy*

[Signature]
Counsel for Petitioner
06/01/2022



W.P.Nos.33401 of 2022 etc., batch

W.P.No.33409 of 2022

*Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy*

*N. Venkatasubramanian
Counsel for Petitioner
06/01/2022*

W.P.No.33410 of 2022

*Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy*

*N. Venkatasubramanian
Counsel for Petitioner
06/01/2022*

W.P.No.33411 of 2022

*Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy*

*N. Venkatasubramanian
Counsel for Petitioner
06/01/2022*



W.P.Nos.33401 of 2022 etc., batch

WEB COPY

W.P.No.33412 of 2022

Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy

N. V. Subramanian
Counsel for Petitioner
06/01/2022

W.P.No.33413 of 2022

Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy

N. V. Subramanian
Counsel for Petitioner
06/01/2022

W.P.No.33414 of 2022

Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy

N. V. Subramanian
Counsel for Petitioner
06/01/2022



W.P.Nos.33401 of 2022 etc., batch

W.P.No.33415 of 2022

*Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy*

*N. V. Subramanian
Counsel for Petitioner
06/01/2022*

W.P.No.33416 of 2022

*Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy*

*N. V. Subramanian
Counsel for Petitioner
06/01/2022*

W.P.No.33417 of 2022

*Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy*

*N. V. Subramanian
Counsel for Petitioner
06/01/2022*



W.P.Nos.33401 of 2022 etc., batch

W.P.No.33418 of 2022

WEB COPY

*Petitioner may be permitted
to withdraw the writ Petition
and pursue with alternate
remedy*

*Permitting
leave for Petitioner
06/01/2022*

5. Aforementioned endorsements are reiterated in the hearing.

It is made clear that all the rights and contentions of the writ petitioner are preserved / left open for being canvassed in a statutory appeal if so desired and if so advised but it is also made clear that the statutory appeal is subject to limitation and deposit conditions be it pre-deposit or post deposit if any.

6. Though obvious it is made clear that this writ Court has not expressed any view or opinion on the merits of the matter.



W.P.Nos.33401 of 2022 etc., batch

WEB COPY

7. All the captioned writ petitions and WMPs are disposed of as closed/withdrawn preserving the rights of the writ petitioner to the extent indicated supra. There shall be no order as to costs.

06.01.2023

Index: yes/no
gpa

To

The Wealth Tax Officer
Corporate Ward 5(3)
Chennai – 600 034



WEB COPY



W.P.Nos.33401 of 2022 etc., batch

M.SUNDAR, J.,

gpa

**W.P.Nos.33401, 33417, 33413, 33414, 33415, 33416, 33418, 33409,
33411, 33412, 33407 and 33410 of 2022**

06.01.2023