



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Reserved on : 02.01.2023

Pronounced on : 07.02.2023

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

Rev. Application Writ (MD)Nos.2 to 13 of 2023

and

**WMP(MD)Nos.372, 373, 374, 375, 376, 377, 378, 379, 380,
383, 384, 385 of 2023**

in Rev.Applc Writ (MD)Nos.2 to 6 to 2023 : -

M/s.S.R.Trust
Rep.by its Managing Trustee,
Dr.S.Gurushankar, Trustee,
No.1, Melur Road,
Lake Area, Madurai – 625 107.

... Petitioner in all cases

vs.

1.The Assistant Commissioner of Income Tax,
Central Circle – 1,
Kulamangalam Main Road,
Meenambalpuram,
Madurai – 625 002.

2.The Deputy Commissioner of Income Tax,
Central Circle – 1,
Income Tax Staff Quarters Campus,
Kulamangalam Main Road,
Meenambalpuram,
Madurai – 625 002.

... Respondents in all cases



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in Rev.Aplc Writ (MD)Nos.7 to 13 to 2023 :-

Dr.S.Gurushankar

... Petitioner in all cases

vs.

1.The Assistant Commissioner of Income Tax,
Central Circle – 1,
Income Tax Valuation Wing,
Additional Office Building,
Staff Quarters Campus,
Kulamangalam Main Road,
Meenambalpuram,
Madurai – 625 002.

... Respondent in all cases

Common Prayer : Review Petitions filed under Order XLVII Rule 1 and 2 r/w.Section 114 of Cpc, to review the common order dated 12.03.2021 passed by this court in WP(MD)Nos.22213 to 22224 of 2018.

in all cases :

For Petitioners : Mr.M.Sricharan Rangarajan, Senior Counsel
for Ms.T.Sathya Selvi

For Respondents : Mr.N.Dilipkumar, Standing counsel

COMMON ORDER

Heard the learned Senior Counsel for the review applicants and the learned standing counsel for the respondent department.



2. The review applicants filed writ petitions assailing notices issued under Section 153 A/153C of the Income Tax Act, 1961. Vide common order dated 12.03.2021, the petitions were dismissed. Seeking review of the same, these petitions have been filed.

3. After the dismissal of the writ petitions, final orders were passed. Questioning the same, the petitioners filed writ petitions and obtained interim orders in their favour. The said writ petitions are still pending. The present petitions were filed only in September 2022. When the final orders have admittedly been passed, the notices issued earlier have merged with them. The notices no longer exist. The Hon'ble Division Bench of the Andhra Pradesh High Court in the decision reported in 2016 SCC OnLine Hyd 366 (Vuppalamritha Magnetic Components Ltd., Secunderabad. v. Directorate of Revenue Intelligence (Zonal Unit), Represented by Additional Director General, Chennai) held that writ petition challenging the notice after passing of final order is not maintainable. The same logic will apply in the present case also. The writ petitions were maintainable originally. But the review applications are not maintainable because of the passing of final orders during the intervening period. A court of law is obliged to take note of subsequent developments. It is in this view of the matter, I decline to consider the



contentions advanced by the learned Senior Counsel for the petitioners on merits.

4.The review applications are dismissed as not maintainable. No costs.

Connected miscellaneous petitions are closed.

07.02.2023

Index : Yes / No
Internet : Yes/ No
SKM

To

1.The Assistant Commissioner of Income Tax,
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Meenambalpuram,
Madurai – 625 002.

2.The Deputy Commissioner of Income Tax,
Central Circle – 1,
Income Tax Staff Quarters Campus,
Kulamangalam Main Road,
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G.R.SWAMINATHAN, J.

SKM

**Rev. Application
Writ (MD)Nos.2 to 13 of 2023
and
WMP(MD)Nos.372, 373, 374, 375,
376, 377, 378, 379, 380,
383, 384, 385 of 2023**

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