



W.P.(MD)No.20790 of 2023

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.20790 of 2023

M/s.Dhanamani Hall Represented by its Partner,
M.Meenakshi Sundaram.

... Petitioner

Vs.

The Chief Commissioner of Income Tax,
Government of India,
Income Tax Department,
Ministry of Finance,
CCIT, Madurai.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned order passed by the respondent in ITBA / COM /F/ 17/2022-23 /1050072123 (1) dated 23.02.2023 and quash the same and consequently direct the respondent to reduce the interest.



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For Petitioner : Mr.V.Malaiyendran

For Respondent : Mr.N.Dilip Kumar,
Standing Counsel

ORDER

This writ petition is filed challenging the impugned order, dated 23.02.2023 with a consequential direction to the respondent to reduce the interest.

2. Heard Mr.V.Malaiyendran, the Learned counsel appearing for the petitioner, Mr.N.Dilip Kumar, the Learned Standing Counsel appearing for the respondent and perused the material documents available on record.

3. The contention of the petitioner is that the petitioner came into existence from 01.04.2006 only. However, the respondent has calculated the Tax and other interest for a period from 01.04.2002. Therefore, the impugned order is liable to be quashed.



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4. By taking all facts into consideration, this matter is remitted back to the concerned authorities to consider the issue, that is raised by the petitioner. The exercise shall be completed within a period of Six weeks, from the date of receipt of a copy of the order. No Costs.

Index : Yes / No
Internet : Yes
NCC : Yes / No
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29.09.2023

To

The Chief Commissioner of Income Tax,
Government of India,
Income Tax Department,
Ministry of Finance,
CCIT, Madurai.



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S.SRIMATHY, J

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**Order made in
W.P.(MD)No.20790 of 2023**

29.09.2023