



W.P.No.2354 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.08.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2354 of 2022

and

W.M.P.Nos.2507 & 2519 of 2022

M/s.Subashre Cotspin Asia LLP
(Represented by its Designated Partner)

... Petitioner

VS

1. The Income Tax Officer,
National Faceless Assessment Centre,
Delhi, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi 110 003.

2.The Income Tax Officer,
Ward – 2(1),
Income Tax Department,
BSNL Annex Building,
661/4, Rayapuram Road,
Tirupur 641 601.

3.The Principal Commissioner of Income Tax,
Coimbatore – 3,
Income Tax Department,
Race Course Road, Coimbatore.

... Respondents



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Prayer : Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the second respondent to quash the impugned Notice dated 27.03.2021 in ITBA/AST/S/148/2020-21 /103812207(1) in PAN: AALCS4833P issued in terms of Section 148 of the Income Tax Act, 1961 on the assumption of jurisdiction under Section 147 of the said Income Tax Act, 1961 for completing re-assessment in relation to the Assessment Year 2016-17.

For Petitioner : Mr. A.S.Sriraman

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

Today, when this case is taken up for hearing, the learned counsel for the petitioner submits that this writ petition has become infructuous in the light of Impugned Notice dated 14.07.2022, whereby the Assessment Proceedings initiated under Section 147 of the Income Tax Act, 1961 vide No.ITBA/COM/F/17/2022-23/1043847514(1) is dropped.



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2. In view of the submissions made by the learned counsel appearing for the petitioner, this writ petition is dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are also closed.

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Index: Yes/ No
kkd

To

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C.SARAVANAN,J.

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