



W.P.No.2475 & 2478 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 11.09.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.Nos.2475 & 2478 of 2024

and

W.M.P.Nos.2704, 2767, 2707 & 2769 of 2024

M/s.CRI Pumps Pvt., Ltd.,
(Represented by its Chairman),
No.07/46-1, Keeranatham Road,
Saravanampatti,
Coimbatore-641 035.
TAN : CMBC03078F.

...Petitioner in both W.Ps'

Vs.

1. The Deputy Commissioner of Income Tax,
Centralized Processing Cell,
The TDS-CPC,
Aaykar Bhawan, Sector-3,
Vaishali, Ghaziabad,
Uttar Pradesh-201 010.
2. The Commissioner of Income Tax,
TDS, TDS Circle, Coimbatore,
Income Tax Department,
No.1510, Trichy Road,
Coimbatore, TamilNadu-641 018.
3. The Deputy Commissioner of Income Tax,
TDS Circle, Coimbatore,
Income Tax Department,
No.1510, Trichy Road,
Coimbatore,
TamilNadu-641 018.

... Respondents in both W.Ps'



W.P.No.2475 & 2478 of 2024

Prayer in W.P.2475/2024: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records of the Writ Petitioner on the file of the first respondent to quash the impugned order dated 10.10.2023 passed u/s.200A/206CB of the Income Tax Act, 1961 in communication Reference No:TDS/2324/27EQ/D/100050319433 pertaining to the Financial Year 2023-2024.

Prayer in W.P.2478/2024: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Writ petitioner on the file of the First respondent to quash the impugned order dated 19.10.2023 passed u/s.200A/206CB of the Income Tax Act, 1961 in Communication Reference No:TDS/2324/26Q/D/100050456455 pertaining to the Financial Year: 2023-2024.

Appearance in both W.P's

For Petitioner : M/s.S.Sriniranjani
for Mr.A.S.Sriraman

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel

COMMON ORDER

When these writ petitions are taken up for hearing today i.e., on 11.09.2024, the learned counsel for the petitioner submitted that the prayer sought for in these Writ Petitions have become infructuous and, therefore nothing survives for adjudication.



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2. Further, she would submit that yesterday her colleague wrongly mentioned before this Court that W.P.No.18392 of 2023, which was filed by the same petitioner has become infructuous. Recording the said submission, this Court disposed of W.P.No.18392 of 2023 as dismissed as infructuous. Since the prayer in W.P.No.18392 of 2023 survives, she requested this Court to recall the said order dated 10.09.2024.

3. In view of the above submissions made by the learned counsel for the petitioner, the present Writ Petitions are dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petition is closed. In view of the submission made by the learned counsel for the petitioner, liberty is granted to the petitioner to file an application to recall the order dated 10.09.2024 passed by this Court in W.P.No.18392 of 2023.

11.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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Krishnan Ramasamy,J.,
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