



WEB COPY



W.P.No.2342 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.2342 of 2022

and

W.M.P.No.2502 of 2022

M/s.Pipefield,
Represented by its Partner,
A.Sankaralingam,
No.11, Gangai Amman Kovil Street,
Kodambakkam,
Chennai – 600 024.

... Petitioner

Vs.

1. The Commissioner of Income Tax (Appeals) – 12,
121, Mahatma Gandhi Road, Room No.226,
Nungambakkam,
Chennai – 600 034.

2. The Income Tax Officer,
Non-Corporate Ward 19(4),
Room No.606, 6th Floor Annex Building,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the 2nd Respondent culminating in Notice bearing No. F.No.194/NCW-19(4)/Reminder/2021-22 dated 24.01.2022 and quash the same and direct the



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2nd Respondent not to enforce the demand for the assessment year 2017-2018 in terms of demand notice dated 26.12.2019, pending disposal of the appeal before the 1st Respondent.

For Petitioner : M/s.L.Maithili

For Respondents : Mr.V.Mahalingam
Senior Standing Counsel

ORDER

The learned counsel for the Petitioner submits that the Writ Petition has become infructuous as in the Writ Petition the Petitioner has challenged the demand notice seeking to recover arrears of tax for the assessment year 2017-2018.

2. The learned counsel for the Petitioner submits that the appeal filed against the Assessment Order has also been appealed before the Appellate Commissioner and disposed of in favour of the Petitioner.

3. The learned Senior Standing Counsel for the Respondents has filed a copy of Order passed under Section 250 of the Income Tax Act, 1961 by the Appellate Commissioner allowing the Petitioner's appeal dated 30.10.2023.



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WEB COPY 4. In view of the above, the Writ Petition is dismissed as infructuous.

No cost. Consequently, connected Miscellaneous Petition is closed.

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Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation :Yes/No
rgm

To

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Chennai – 600 034.
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C.SARAVANAN, J.

rgm

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