



WEB COPY

W.P.No.20142 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.01.2024

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THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.20142 of 2018

and

W.M.P.No. 23614 of 2018

M/s.Marg Business Park Private Limited,
Represented by its Authorized Signatory,
Mr.K.S.Gajendra Babu,
“Marg Axis”,
No.4/318, Old Mahabalipuram Road,
Kottivakkam,
Chennai – 600 041.

... Petitioner

Vs.

1.The Deputy Commissioner of
Income Tax (Benami Prohibition),
Initiating Officer,
Room No.104, Income Tax Investigation Wing Building,
1st Floor, 108, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2.M/s.New Chennai Township Private Limited,
Represented by its Director,
Mr.G.Ramakrishna Reddy,
“Marg Axis”,
No.4/318, Old Mahabalipuram Road,
Kottivakkam,
Chennai – 600 041.

...



Respondents

Prayer: 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 impugned proceedings dated 23.07.2018 of the 1st respondent in Order No.45/DCIT (BP)/2018-19 passed under Section 24(4) of The Prohibition of Benami Property Transactions Act, 1988 and quash the same.

For Petitioner	: Ms.Christinamary for Mr.V.Athikesavan
For R1	: Mrs.M.Sheela Special Public Prosecutor for Income Tax Department
For R2	: No appearance

ORDER

Mrs.M.Sheela, learned Special Public Prosecutor appearing for the Income Tax Department brought to the notice of this Court that the provisional attachment made under the provision of the Prohibition of Benami Property Transactions Act, 1988 was confirmed and final order after adjudication was passed on 26.08.2019. When final order has already been passed, no grievance exist for the petitioner-company.

2. Therefore, the petitioner-company is at liberty to workout their remedy in the manner contemplated under the statues and rules in force. As



far as the cause in the present writ petition is concerned, it became vanished.

Therefore, no further adjudication is required.

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Accordingly, the Writ Petition stands disposed of as infructuous. No costs. Consequently, connected miscellaneous petition is closed.

18.01.2024

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Index : Yes / No

Speaking order / Non-Speaking Order

Neutral Citation : Yes / No

To

1.The Deputy Commissioner of
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S.M.SUBRAMANIAM, J.

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