



W.P.No.5113 of 2022

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5113 of 2022

and

W.M.P.Nos.5223 and 5224 of 2022

Mohamedmeeran Shahulhameed

... Petitioner

Vs.

1.The Income Tax Officer,
Corporate Ward – 6(3),
Wanapathy Block,
No.121, Mahatma Gandhi Road,
Chennai – 600 034.

2.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income-tax Officer,
National Faceless Assessment Centre,
Delhi.

3.The Joint Commissioner of Income Tax,
Corporate Range – 3,
No.121, Mahatma Gandhi Road,
Chennai – 600 034.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in PAN:ABHPS2454C and quash the impugned notice in ITBA/AST/S/148/2020-21/1031976093(1) issued on 30.03.2021 passed by the first respondent and the consequential proceedings in ITBA/AST/F/17/2021-22/1039723983(1) dated 14.02.2022 passed by the second respondent.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mrs.S.Premalatha
Junior Standing Counsel

ORDER

The learned counsel for the petitioner submits that the writ petition has become infructuous as an Assessment Order has been passed pursuant to the impugned notice and the said Assessment Order is also the subject matter of an appeal before the CIT (Appeals) under Section 246A of the Income Tax Act, 1961.



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2. In view of the above, this Writ Petition is dismissed as infructuous. No costs. Consequently, connected writ miscellaneous petitions are closed.

18.11.2024

Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

- 1.The Income Tax Officer,
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Wanapathy Block,
No.121, Mahatma Gandhi Road,
Chennai – 600 034.
- 2.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income-tax Officer,
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- 3.The Joint Commissioner of Income Tax,
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C.SARAVANAN, J.

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