



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.08.2024

CORAM

THE HONOURABLE Mr. JUSTICE M.DHANDAPANI

WP.No.4818 of 2023, 6026, 6028, 6034, 6036,
6014, 6020, 6025, 6030 & 6032 of 2023
and WMP.Nos.4842, 4843, 6033, 6038, 6042, 6047,
6045, 6046, 6049 and 6050 of 2023

C.Periyasamy ... Petitioner in W.P.No.4818 of 2023

Vs

The Deputy Commissioner of Income Tax
Benami Prohibition,
Room No.2, Ground Floor A Wing,
Income Tax Investigation Wing Building,
46, M.G.Road, Nungambakkam,
Chennai-34.

....Respondents in W.P.No.4818 of 2023

Prayer In W.P.No.4818 of 2023 :- Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the file of the respondent and quash the impugned show cause notice under Section 24(1) of the Prohibition of Benami property Transactions Act, 1988 in F.No.BPU-CHE/AF/MN/475/2022-23 dated 02.11.2022 issued by the respondent as illegal, arbitrary and without jurisdiction.

For Petitioners : Mr.R.Sivaraman in all the petitions



WEB COPY



For Respondenta : Mr.M.Sheela,Sp.P.P. In all the petitions

COMMON ORDER

These writ petitions have been filed challenging the show cause notice under Section 24(1) of the Prohibition of Benami property Transactions Act, 1988 in F.No.BPU-CHE/AF/MN/475/2022-23 dated 02.11.2022 issued by the respondent as illegal, arbitrary and without jurisdiction.

2. When the matter is taken up for hearing, the learned counsel for the petitioner submitted that during pendency of these writ petitions, the authority passed an order on 21.02.2023, against which, the petitioners have preferred appeal and the same was rejected vide order dated 27.03.2024. Challenging the same, the petitioners have filed writ petition in W.P.no.13681 of 2024 and the same is pending. Hence, nothing survives for adjudication. Further, the learned counsel seeks liberty to canvas all the points in the other writ petition.

3. Recording the submission made by the petitioner, these writ petitions are disposed of. Consequently, connected miscellaneous petitions are



WEB COPY

closed. No costs. However the petitioners are at liberty to canvas all the point in the other writ petition.

27.08.2024

rli

To

The Deputy Commissioner of Income Tax
Benami Prohibition,
Room No.2, Ground Floor A Wing,
Income Tax Investigation Wing Building,
46, M.G.Road, Nungambakkam,
Chennai-34.



WEB COPY



M.DHANDAPANI, J.

Rli

WP.No.4818 of 2023, 6026, 6028, 6034, 6036,
6014, 6020, 6025, 6030 & 6032 of 2023

27.08.2024