IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2024

CORAM

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

W.P.No.5415 of 2022
and
W.M.P.Nos.5503, 5505 and 5507 of 2022

Sree Venkateswarar Matriculation School Society,
Represented by its Managing Trustee,
Mrs.Vedha Srinivasan,
No.15, Gowdiya Mutt Road Royapettah,
Chennai – 600 014. ... Petitioner

Vs.

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

2. The Office of the Income Tax Officer,
Exemptions Ward I, Chennai,
Aayakar Bhawan-Annexe 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 Certiorari to call for the records of the 1st Respondent contained in its impugned Computation Sheet for PAN AACTS65711, dated 09.03.2021 quantifying the demand payable by the Petitioner as

Rs.2,19,06,645/- for Assessment Year 2018-2019 and all consequential orders issued thereto, including the letter issued by the 2nd Respondent to the Petitioner, dated 10.01.2022 bearing DIN & Letter No:ITBA/COM/F/17/2021-22/1038594508(1) and to quash the same.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Mr.V.Mahalingam
Senior Standing Counsel

ORDER

The Petitioner has challenged the petition which accompanies the Impugned Assessment Order dated 09.03.2021 passed under Section 143(3) of the Act read with Sections 143(3A) and 143(3B) of the Income Tax Act, 1961.

2. The Petitioner appears to have also filed a Rectification Petition under Section 154 of the Income Tax Act, 1961 on 04.05.2022 for revising the petition that accompanied the Assessment Order.

3. The learned Senior Standing Counsel for the Respondents has filed a counter which was filed before this Court on 05.04.2023. Paragraph 3 and 4 of the Counter reads as under:-

"3. With regard to averments made in Para No.12 of the affidavit of the petitioner it is submitted that the petitioner has filed a rectification petition before the assessing officer on 04.05.2022 for revising the computation. The assessing officer has considered the petition u/s 154 of the IT Act and found that there was an error in the computation sheet in determining the total income of Rs.4,74,57,432/- instead of Rs.Nil and corresponding demand of Rs.2,19,06,650/- was also raised instead of NIL demand. Hence, an order u/s 154 was passed on 09.06.2022 by revising the computation sheet by determining Total Income of Rs.NIL and arriving at a refund of Rs.9,31,379/-.

4. As the entire demand raised of Rs.2,19,06,650/- has been reduced in the order u/s 154 dated 09.06.2022, it is respectfully pleaded that the writ petition may be please be disposed of by the Hon'ble High Court accordingly."

4. Recording the above, nothing further survives for adjudication and therefore, the Writ Petition stands closed. No cost. Consequently, connected Miscellaneous Petitions are closed.

19.09.2024

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

C.SARAVANAN, J.

rgm

To

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