



W.P.No.5209 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5209 of 2022

and

W.M.P.Nos.5310 and 5311 of 2022

M/s.New Generation Media Corporation
Private Limited, (PAN : AAKCS4085J)
Represented by its Director

... Petitioner

Vs.

1.The Additional/Joint/Deputy/Assistant
Commissioner of Income Tax,
National e-Assessment Centre, Delhi,
2nd Floor,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi – 110 003.

2.The Assistant Commissioner of Income Tax,
Non Corporate Circle - 10(1),
Income Tax Department,
121, Nungambakkam High Road,
Chennai – 600 034.

3.The Principal Commissioner of Income Tax,
Chennai – 3,
Income Tax Department,
121, Nungambakkam High 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 of the writ petitioner on the file of the respondents and to quash the impugned notice issued u/s 148 of the Act dated 31.03.2021 in DIN and Notice No.ITBA/AST/S/148/2020-2021/1032118905(1) for the Assessment Year 2013-2014.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.D.Prabhu Mukunth Arunkumar
Junior Standing Counsel

ORDER

In this writ petition, the petitioner has challenged the Impugned Notice dated 31.03.2021 issued by the second respondent under Section 148 of the Income Tax Act, 1961 for the Assessment Year 2013-2014.

2. The learned counsel for the petitioner submits that nothing further survives for consideration in this writ petition in the light of the subsequent development as the respondents have issued a notice under Section 148A(b) of the Income Tax Act, 1961, which has been replied back and also culminated in order passed under Section 148A(d) of the Income Tax Act, 1961, in accordance with the decision of the Hon'ble Supreme Court in **Union**



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of India and others Vs. Ashish Agarwal, 2022 SCC Online SC 543.

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3. Recording the above submission of the learned counsel for the petitioner, this Writ Petition is dismissed as infructuous. No costs. Connected Writ Miscellaneous Petitions are closed.

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Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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To

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3.The Principal Commissioner of Income Tax,
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