



WEB COPY



W.P.No.5329 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5329 of 2022

and

W.M.P.Nos.5423, 5425, 12367, 12368 and 12371 of 2022

M/s.Pragya South City Projects Private Limited,
(Formerly L&T South City Projects Private Limited),
Represented by its Authorized Signatory
V.Ranjith

... Petitioner

Vs.

1.The Assistant Commissioner of Income Tax,
Circle-1, LTU,
Wanaparthi Block No.121,
Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle-1(2),
3rd Floor, Investigation Building,
No.46, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

3.The Principal Commissioner of Income Tax,
LTU Range,
Nungambakkam,
Chennai – 600 034.

... Respondents



W.P.No.5329 of 2022

WEB COPY

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the respondents in PAN No.AACD3198H and quash the impugned notice in ITBA/AST/S/148/2021-2022/1033925032(1) issued under Section 148 of the Income Tax Act, 1961 dated 30.06.2021 for the Assessment Year 2015-2016 issued by the first respondent as illegal and without jurisdiction.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

The learned counsel for the petitioner submits that this writ petition has become infructuous as nothing further survives for consideration in this writ petition in the light of the subsequent development as the first respondent has issued a notice to the petitioner under Section 148A(b) of the Income Tax Act, 1961, in accordance with the decision of the Hon'ble Supreme Court in **Union of India and others Vs Ashish Agarwal**, 2022 SCC Online SC 543.

2. Recording the above submission of the learned counsel for the



W.P.No.5329 of 2022

petitioner, this Writ Petition stands closed. No costs. Connected Writ

Miscellaneous Petitions are also closed.

28.08.2024

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

arb

To

1.The Assistant Commissioner of Income Tax,
Circle-1, LTU,
Wanaparthi Block No.121,
Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle-1(2),
3rd Floor, Investigation Building,
No.46, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

3.The Principal Commissioner of Income Tax,
LTU Range,
Nungambakkam,
Chennai – 600 034.

C.SARAVANAN, J.



WEB COPY



W.P.No.5329 of 2022

arb

W.P.No.5329 of 2022
and
W.M.P.Nos.5423, 5425, 12367, 12368 and 12371 of 2022

28.08.2024