W.P.No.16263 of 2022

C.SARAVANAN, J.

Today, this writ petition is listed under the caption, "For Being Mentioned" at the instance of learned counsel for the petitioner.

2. Mr.Niraj D Shanth, learned counsel for the petitioner submitted that in W.P.No.6263 of 2022, there are two respondents viz.,

(i) The Assistant Commissioner of Income Tax,
Corporate Circle – 2(1),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

(ii) The Assessing Officer,
National Faceless Assessment Centre,
New Delhi.

But, instead of these two respondents, "The Assistant Commissioner (ST), Ambattur Assessment Circle, Integrated Commercial Taxes and Registration Building, Room No.322, IIIrd Floor, Nandanam, Chennai – 600 035" has been shown as respondent in the order dated 21.11.2024 in W.P.No.16263 of 2022 passed by this Court.

2.1. The learned counsel for the petitioner further submitted that actually the petitioner has filed W.P.No.16263 of 2022 for issuance of "a writ of certiorari to call for the records of the Assessee Petitioner on the file of the 1st respondent and to quash the impugned notice issued under Section 148 in DIN & Notice No: ITBA/AST/S/148/2020-21/1031928440(1) dated 30.03.2021 and the consequential order disposing off objections in DIN & Letter No.ITBA/AST/F/17/2021-22/1039750008(1) dated 15.02.2022 for the Assessment Year 2015-16 in PAN: AAACI2663N issued by the 2nd respondent." But, in the order dated 21.11.2024 in W.P.No.16263 of 2022, the prayer has been wrongly typed as follows:

> *"Writ Petition is filed under Article 226 of Constitution of India, pleased to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN:33061364218/2016-17 dated 23.05.2022 quash the same and further direct the respondent to grant a reasonable opportunity for the production of records to prove that the service tax of Rs.4,00,60,453/- was collected and paid to the Central Government on ?Service income Rs.28,00,51,076/- and exclude the turnover of Rs.1,70,88,748/- relating to sales turnover of Andhra Pradesh Branch which ought not be assessed by the respondent herein."*

Therefore, the learned counsel for the petitioner prayed that the respondent's name and prayer in the order dated 21.11.2024 in W.P.No.6263 of 2022 be amended.

3. Mr.B.Ramanakumar, learned Government Advocate for the respondents submitted that he has no serious objection for amending the respondent's name and prayer in the order dated 21.11.2024 in W.P.No.6263 of 2022 as it is on account of clerical error.

4. Considering the submissions made by the learned counsel on either side, this Court is inclined to amend the respondent's name and prayer in the order dated 21.11.2024 in W.P.No.6263 of 2022 passed by this Court. Accordingly, the respondent's name and prayer in the said order are amended as under:

> *"1.The Assistant Commissioner of Income Tax,*
> *Corporate Circle – 2(1),*
> *121, Mahatma Gandhi Road,*
> *Nungambakkam, Chennai – 600 034.*
>
> *2.The Assessing Officer,*
> *National Faceless Assessment Centre,*
> *New Delhi."*

> *"Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of the Assessee Petitioner on the file of the 1st respondent and to quash the impugned notice issued under Section 148 in DIN & Notice No: ITBA/AST/S/148/2020-21/1031928440(1) dated 30.03.2021 and the consequential order disposing off objections in DIN & Letter No.ITBA/AST/F/17/2021-22/1039750008(1) dated 15.02.2022 for the Assessment Year 2015-16 in PAN: AAACI2663N issued by the 2nd respondent."*

5. In all other aspects, the order dated 21.11.2024 in W.P.No.6263 of 2022 passed by this Court shall remain unaltered. Registry is directed to issue a fresh order to all concerned, after carrying out the aforesaid amendments.

28.02.2025

mrr

C.SARAVANAN, J.

mrr

W.P.No.6263 of 2022

28.02.2025