



W.P.No.5889 of 2022

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.09.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5889 of 2022

and

W.M.P.Nos.5993 and 5994 of 2022

Balaji Rangaswamy

... Petitioner

Vs

- 1.The Income Tax Officer,
Non Corp Circle 1(2), CHE
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.
- 2.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
National Faceless Assessment Centre,
Delhi.
- 3.The Principal Commissioner of Income Tax,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondents



W.P.No.5889 of 2022

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.ANDPR7388G and quash the impugned notice in ITBA/AST/S/148/2020-21/1031871257(1) dated 29.03.2021 issued under Section 148 of the Income Tax Act, 1961 issued by the 1st respondent and the consequential proceedings in ITBA/AST/F/17/2021-22/1038869878(1) dated 19.01.2022 issued by the 2nd respondent.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.B.Ramanakumar
Senior Standing Counsel

ORDER

It is noticed that after W.P.No.5889 of 2022 was filed challenging the impugned notice issued under Section 148 of the Income Tax Act and the order rejecting the objections of the petitioner was passed on 19.01.2022 an Assessment order has been passed on 31.03.2023. The petitioner has already challenged the said Assessment order in W.P.No.20783 of 2023. Since the proceedings challenged in W.P.No.5889 of 2022 has merged with the Assessment order dated 31.03.2023 impugned in W.P.No.20783 of 2023, I am inclined to dismiss



W.P.No.5889 of 2022

WEB COPY this writ petition has infructuous. All the issues are left open to be canvassed including the objections of the petitioner against re-opening the assessment in W.P.No.20783 of 2023.

2. This Writ Petition stands dismissed as infructuous. No costs. Consequently, connected writ miscellaneous petitions are closed.

05.09.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
jas



W.P.No.5889 of 2022

WEB COPY

To

- 1.The Income Tax Officer,
Non Corp Circle 1(2), CHE
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.
- 2.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
National Faceless Assessment Centre,
Delhi.
- 3.The Principal Commissioner of Income Tax,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

C.SARAVANAN, J.



WEB COPY



W.P.No.5889 of 2022

jas

W.P.No.5889 of 2022
and
W.M.P.Nos.5993 and 5994 of 2022

05.09.2024