



WEB COPY



W.P. No.5863 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.5863 of 2024

and

W.M.P.No.7643 of 2024

Tamil Nadu Fly Ash Bricks and Block's
Manufactures Association,
Having their Head Office at
No.1, B-4, Village Road, Balaji Nagar Extn,
Puzhuthivakkam, Chennai 600 091.

...Petitioner

Vs.

1. Principal Commissioner of Income Tax-1
Office of the Income Tax Building,
Nungambakkam High Road,
Chennai 600 034.

2. Mrs.K.Hemalatha (deleted)
The Income Tax Officer,
Office of the Income Tax Building,
Non Corporate Ward 7(3),
Nungambakkam High Road, Chennai 600 034.

(Cause Title amended as per order dated 06.03.2024 in WP.No.5683 of 2024 by SKRJ)

3. Income Tax Officer (Hqrs)
Office of the Principal Commissioner of Income Tax-3,
Nungambakkam High Road,
Chennai 600 034.



W.P. No.5863 of 2024

4. Income Tax Officer,
Non Corporate Ward-19(6),
Income Tax Buildings,
Nungambakkam High Road,
Chennai 600 034.

5. Income Tax Officer
Non-Corporate Ward-12(1)
Income Tax Buildings,
Nungambakkam High Road,
Chennai 600 034.

6. M/s.Tamil Nadu Flyash and Blocks
Manufactures Association,
AD.61, New No.3, 3rd Street,
Anna Nagar, Chennai 600 040.

*(R6- Impleaded as per order dated 27.08.2024 in W.M.P.No.7645/2024 in
W.P.No.5683/2024 by KRJ)*

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents 1 to 5 herein to consider the representation of the petitioner-association dated 17.11.2023 and direct the respondents to reactivate the PAN:AACAT9130H of the petitioner-association and passorders in accordance with the provisions of the Income Tax Act, 1961 and Rules made there under.

For Petitioner : Mr.Rathina Asohan

For R1 and R2 : Mr.D.Prabhu Mukunth Arunkumar
Standing Counsel



W.P. No.5863 of 2024

For R3 and R4 : Mrs.S.Premalatha
Junior Standing Counsel
For R5 : Dr.B.Ramasamy
Senior Standing Counsel
For R6 : Mr.S.Sivashanmugam

ORDER

The writ petition has been filed to direct the respondents 1 to 5 to consider the representation of the petitioner-association dated 17.11.2023 and direct the respondents to reactivate the PAN:AACAT9130H of the petitioner-association and pass orders in accordance with the provisions of the Income Tax Act, 1961.

2. It is submitted by the learned counsel for the petitioner that in view of the letter dated 14.06.2024 issued by the Chief Commissioner of Income tax, the prayer sought for in this Writ Petition does not survive. The learned counsel for the petitioner has made an endorsement to that effect and it is extracted hereunder:

"In view of the letter dated 14.06.2024 issued by Chief Commissioner of Income Tax, the order can be passed in accordance to the said letter. Nothing survives in this Writ Petition."



W.P. No.5863 of 2024

3. In view of the above submission made by the learned counsel for the petitioner, the writ petition is closed. No costs. Consequently, the connected Miscellaneous Petition is closed.

13.11.2024

Speaking (or) Non Speaking Order
Index : Yes/ No
spp



W.P. No.5863 of 2024

To:

1. Principal Commissioner of Income Tax-1
Office of the Income Tax Building,
Nungambakkam High Road,
Chennai 600 034.
2. Mrs.K.Hemalatha (deleted)
The Income Tax Officer,
Office of the Income Tax Building,
Non Corporate Ward 7(3),
Nungambakkam High Road, Chennai 600 034.
3. Income Tax Officer (Hqrs)
Office of the Principal Commissioner of Income Tax-3,
Nungambakkam High Road,
Chennai 600 034.
4. Income Tax Officer,
Non Corporate Ward-19(6),
Income Tax Buildings,
Nungambakkam High Road,
Chennai 600 034.
5. Income Tax Officer
Non-Corporate Ward-12(1)
Income Tax Buildings,
Nungambakkam High Road,
Chennai 600 034.
6. M/s.Tamil Nadu Flyash and Blocks
Manufactures Association,
AD.61, New No.3, 3rd Street,
Anna Nagar, Chennai 600 040.



WEB COPY



W.P. No.5863 of 2024

MOHAMMED SHAFFIQ, J.

spp

W.P. No.5863 of 2024

and

W.M.P.No.7643 of 2024

13.11.2024