



W.P.No.6244 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.09.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6244 of 2022

and

W.M.P.Nos.6309 and 6311 of 2022

K.Hemalatha

... Petitioner

Vs

The Income Tax Officer,
Non-Corporate Ward 19(4),
Chennai Wanaparthi Block,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the order under Section 16(3) r.w.s. 17 of the Wealth Tax Act, 1957 dated 02.03.2022 having DIN & Notice No.ITBA/AST/M/16(3)/2021-22/1040280021(1) for Assessment year 2014-15 passed by the respondent and all consequential proceedings and quash the same as illegal, arbitrary and violative of principles of natural justice.



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For Petitioner : Mr.Varun Ranganathan
for Mr.K.Ravi

For Respondent : Mrs.S.Premalatha
Junior Standing Counsel

ORDER

The learned Junior Standing Counsel for the respondent has filed a copy of communication dated 25.03.2022, which was addressed to Senior Standing Counsel who was assigned with the case earlier. The said communication reads as under:-

“For the above mentioned assessee W.T. assessment order u/s 16(3) r.w.s.17 of the W.T.Act, 1957 was passed for the A.Y.2014-15 on 02.03.2022. Aggrieved by the order passed the assessee filed Writ Petition in W.P.No.6244 of 2022 to the Hon'ble HC on 14.03.2022. The assessee has pointed out few grounds for filing the said petition.

In this regard I am submitting report as below:

1.The W.T.assessment order u/s16(3) r.w.s.17 of the W.T.Act, 1957 dated 02.03.2022 for the A.Y.2014-15 has been withdrawn vide corrigendum letter dated 24.03.2022 (copy enclosed) as the W.T.assessment order was mistakenly passed for the A.Y.2014-15 instead A.Y.2015-16.

2.Notice u/s 17 of the W.T.Act, 1957 dated 25.03.2021 (copy enclosed) was issued and served to the assessee for the A.Y.2015-16 after receiving necessary approval from the Addl.CIT, NCR-19, Chennai. No such notice u/s 17 of the W.T.Act, 1957 was issued by this



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office for the A.Y.2014-15 and hence Assessment order passed for the same has been withdrawn.

3.Reply filed by the assessee during the pending assessment proceedings will be considered for the A.Y.2015-15 and the assessment order will be passed accordingly.”

2. This writ petition is closed, in the light of the above communication. No costs. Consequently, connected writ miscellaneous petitions are closed.

03.09.2024

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

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C.SARAVANAN, J.

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