



W.P.No.7667 of 2022

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.7667 of 2022

and

W.M.P.Nos.7670, 7671 and 13671 of 2022

M/s.ZF Commercial Vehicle Control
Systems India Limited,
Formerly known as WABCO India Limited,
Represented by its Authorized Signatory
Mr.V.Deepak

... Petitioner

Vs.

1.The Deputy Commissioner of Income-tax,
Corporate Circle 3(1), Chennai,
Room No.411, Fourth Floor,
Wanaparthi Block,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

2.The Income-tax Officer,
Income Tax Department,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Room No.401, 2nd Floor,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi – 110 003.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in DIN No.ITBA/AST/S/148/2021-2022/1033830679(1) dated 29.06.2021 on the file of the first respondent for the Assessment Year 2014-2015 and quash the same.

For Petitioner : Mr.R.Sandeep Bagmar

For Respondents : Mr.D.Prabhu Mukunth Arunkumar
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.



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2. Recording the above submission of the learned counsel for the petitioner, this Writ Petition is closed. No costs. Connected Writ Miscellaneous Petitions are also closed.

29.08.2024

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

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To

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