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W.P.No.8005 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2024

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.8005 of 2023

and

W.M.P.No.8242 & 8243 of 2023

M/s. Joveens Expotex
rep. by its Partner,
Mr.Kallady Naveen Chandra Poonja.

...Petitioner

Vs.

1. The Income Tax Officer,
ITO Ward 4, JND Veraval,
Income Tax Office, Veraval
Income Tax Office,
" Yogeswar Bhavan" Opp. ST. Bus Stand
Veraval Gujarat – 362 265.
2. The Income Tax Officer,
Non Corp.Ward 1 (4) CBE,
Income Tax Office,
67 A, Race Course Road, Coimbatore
Tamil Nadu – 641 018.
3. M/s. JM Sea Foods
Rep. by its Partner,
Mr.Ishmail Jamalbhai,
Near Minaxi Cold Storage,
Somnath Road, GIDC Estate,
Veraval, Gujaraj – 362 268.

...Respondents



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Prayer :-

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Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records from the files of the first respondent and to quash the impugned notice in ITBA/AST/F/148A(SCN)2021-22/1041417146(1) dated 24.03.2022 issued under Section 148 (A) (b) of the Income Tax Act, 1961 and consequential order in ITBA/AST/F/148A/2021-22/1042254609(1) dated 31.03.2022 passed under Section 148 (A) (d) of the Income Tax Act, 1961 and the consequential notice under Section 148 of the Income Tax Act dated 31.03.2022 for the AY 2018-19 passed by the first respondent as illegal.

For Petitioner	: Ms.A.Sharren for Mr.R.Sivaraman
For Respondents 1& 2	: Dr.B.Ramaswamy Senior Standing Counsel
Respondent- 3	: No appearance

Order

. When the matter is taken up, the learned counsel appearing for the petitioner would submit that the petitioner has been issued with notice under the Section 148 (A) of the Income Tax Act, 1961 dated 31.03.2022, and challenging the same, the Writ Petition was filed in the year 2023 (i.e. 10.03.2023) since then, the petitioner was not aware as to what has



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happened in pursuance of the impugned proceedings, therefore, the petitioner under Right to Information Act 2005, sought for certain informations, pursuant to which, the petitioner received a reply from the Income Tax Commissioner dated 14.08.2024, stating that the relief has been provided to the applicant (petitioner) by dropping the proceedings under Section 148 of the Act and no adverse interference has been drawn in the case of the applicant (petitioner). The learned counsel also produced a photostat copy of the said proceedings dated 14.08.2024, for reference of this Court, and hence, submitted that recording the said proceedings, the Writ Petition may be closed.

2. In view of the proceedings issued by the Income Tax Officer, Ward 4, Veraval dated 14.08.2024, this Writ Petition is closed, as petitioner's interest has been sufficiently protected and no further orders are required. No costs. Consequently, connected Miscellaneous Petitions are closed.

03.10.2024

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To

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Krishnan Ramasamy,J.,



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