



WEB COPY



W.P.No.9053 of 20_ .

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.10.2024

Coram

The Honourable Mr.Justice KRISHNAN RAMASAMY

**W.P.No.9053 of 2024
and W.M.P.Nos.10060, 10061 & 10062 of 2024**

The India Cements Ltd.,
Represented by its Authorized Signatory,
Coromandel Towers, 93, Santhome High Road,
Karpagam Avenue, R.A.Puram, Chennai – 600 028.

...Petitioner

Versus

- 1.The Central Board of Direct Taxes (CBDT),
Represented by its Chairman,
North Block, Secretariat Building,
New Delhi.
- 2.The Commissioner of Income Tax (TDS),
BSNL Building,
Chennai.
- 3.The Joint Commissioner of Income Tax-II (CPC-TDS),
Centralized Processing Cell (TDS),
Aayakar Bhawan, Sector-3, Vaishal,
Ghaziabad – 201010.
- 4.The Deputy Commissioner of Income Tax,
TDS Circle – 3 (1)
Chennai.



W.P.No.9053 of 20_.

5.The Additional Commissioner of Income Tax,
TDS Range – 3,
Chennai.

WEB COPY

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records of the 3rd respondent in letter dated 24.01.2020 in F.No.: CPC(TDS)/197 Certificate/Cut off date/2019-20/ and the records of the 4th respondent in consequential letter dated 27.03.2024 in F.No.TDS Circle – 3, Chennai/197 Certificate/2023-24, quash the same and consequently, direct the 4th respondent to consider the application dated 18.03.2024 submitted by the petitioner under Section 197(1) of the Income Tax Act, 1961 and issue certificate for nil/lower deduction of TDS for the financial year 2023-24.

For Petitioner	:	Mr.Abishek Jenasenan
For Respondents	:	Dr.B.Ramaswamy, Senior Standing Counsel

ORDER

Today, when the matter was taken up for hearing, the learned counsel for the petitioner submitted that the Certificate for Nil/Lower deduction of TDS for the financial year 2023-24 has already been issued and therefore, nothing survives in this petition for further adjudication.



W.P.No.9053 of 20_ .

2. In view of the above submission made by the learned counsel for the petitioner, this writ petition is dismissed as having become infructuous.

No costs. Consequently, connected miscellaneous petitions are closed.

14.10.2024

mrr

Index : Yes/No

To

- 1.The Central Board of Direct Taxes (CBDT),
Represented by its Chairman,
North Block, Secretariat Building,
New Delhi.
- 2.The Commissioner of Income Tax (TDS),
BSNL Building, Chennai.
- 3.The Joint Commissioner of Income Tax-II (CPC-TDS),
Centralized Processing Cell (TDS),
Aayakar Bhawan, Sector-3, Vaishal,
Ghaziabad – 201010.
- 4.The Deputy Commissioner of Income Tax,
TDS Circle – 3 (1), Chennai.
- 5.The Additional Commissioner of Income Tax,
TDS Range – 3, Chennai.



WEB COPY



W.P.No.9053 of 20_ .

KRISHNAN RAMASAMY, J.

mrr

W.P.No.9053 of 2024

14.10.2024