IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **30.01.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.30622 of 2023
and W.M.P.Nos.30274, 30275 of 2023

Suhasini Gudipati
Represented by his Power Agent
Shri .V.Subrahmanyam,
No.116/2, Ground Floor, Anna Street,
Chinmaya Nagar,
Virugambakkam,
Chennai - 600 092. ... Petitioner

-vs-

1.Income Tax Officer - International Taxation Ward 1(1),
BSNL Building,
No.16, Greams Road,
Chennai 600 006.

2.Commissioner of Income Tax (International Taxation),
BSL Building,
No.16, Greams Road,
Chennai 600 006.

3.Income Tax Officer (TDS),
Old Maternity Hospital Road,
KT Road, Tirupathi - 517 507.

4.D.Raghurami Reddy ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order in ITBA/AST/F/148A/2022-23/1051714280(1) purportedly passed under Section 148A(d) and the consequent notice in ITBA/AST/S/148-1/2022-23/1051720363(1) 30.03.2023 purportedly issued under Section 148, of the Income Tax Act, 1961 for the Assessment Year 2016-17, by the first respondent and quash the same and further direct the first, second and third respondents to give the petitioner, the credit of the tax deducted at source by the fourth respondent for the Assessment year 2016-17.

For Petitioner : Mr.T.V.Muthu Abirami

For Respondents 1 to 3 : Mr.B.Ramana Kumar, Sr.SC
Mr.D.Prabhu Mukunth Arunkumar

For Respondent 4 : Mr.S.Arunkumar Rajan

ORDER

The petitioner had assailed an order under Section 148A(d) of the Income Tax Act, 1961 and the subsequent notice under Section 148 thereof. By an interim order dated 20.10.2023, this Court directed that the rectification with regard to adjustment of TDS be examined and carried out. It is reported today that the order was complied with. On instructions, learned counsel for the petitioner submits that the petitioner is ready and willing to participate in proceedings pursuant to the notice under Section 148 subject to the right to raise objections *inter alia* on jurisdictional grounds. Learned senior standing counsel for the respondents submits that such adjudication was not proceeded with in view of the pending writ petition and that about ***twelve weeks*** would be required to conclude such adjudication.

2. In view of the above submissions, it is not necessary to adjudicate the writ petition on merits. Instead, the writ petition is disposed of by permitting the respondents to proceed with the adjudication and conclude the same within a period of ***twelve weeks*** after providing a reasonable opportunity to the petitioner, including the right to raise jurisdictional and other objections.

3. W.P.No.30622 of 2023 is dispose of on the above terms. No costs. Consequently, W.M.P.Nos.30274, 30275 of 2023 are closed.

30.01.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

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SENTHILKUMAR RAMAMOORTHY,J

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