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W.A.No.2825 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.09.2024

CORAM

**THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN**

**Writ Appeal No.2825 of 2024
and CMP No.20721 of 2024**

The Assistant Commissioner of Income Tax
Office of Income Tax, Central Circle-2(1)
Room No.122, First Floor, Investigation
Building, 46 MG Road, Nungambakkam
Chennai 600 034.

... Appellant

Vs.

- 1.Union of India (E-Corporation Bank)
Rep.by its Authorised Officer / Assistant
General Manager, Asset Recovery Management
Branch, 27, Arul Manal, Whites Road
Royapettah, Chennai 600 014.
- 2.M/s.Vasan Medical Centre India Pvt Ltd.,
No.70, West Minister Complex
4th Floor, Dr.R.K.Salai, Mylapore
Chennai 600 004.
- 3.A.M.Arun
- 4.Meera Arun
- 5.Senthil Kumar
- 6.V.Karthikeyan



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7.Sub Registrar
Office of the Sub Registrar
Mylapore.

.... Respondents

Writ Appeal under Clause 15 of the Letters Patent against the order dated 03.11.2023 in W.P.No.14110 of 2020.

For Appellant : Mr.A.N.R.Jayaprathap

J U D G M E N T

(Delivered by R.SURESH KUMAR, J.)

This intra Court appeal arises out of the order passed by the writ Court dated 03.11.2023 in W.P.No.14110 of 2020.

2. In fact the issue raised in this appeal is covered by a decision of the Hon'ble Supreme Court in **Connectwell Industries Pvt Ltd -Vs- Union of India (2020) 5 SCC 373**, which in fact has been followed in a detailed order passed by a Coordinate Bench of this Court in **State Bank of India etc., (Vs) DCIT, ACIT etc., in W.A.No.1512 of 2021 etc., batch** reported in **2022 (12) TMI 557** equivalent to **(2024) 463 ITR 244 (Mad)**.



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3. Since this position is not controverted, the writ appeal cannot be entertained as the same has been preferred by the Revenue. In that view of the matter, this writ appeal is liable to be dismissed. Accordingly, it is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

(R.S.K.,J.) (C.S.N.,J.)
24.09.2024

NCS : Yes/No
Index : Yes/No
KST

To

1.Union of India (E-Corporation Bank)
Rep.by its Authorised Officer / Assistant
General Manager, Asset Recovery Management
Branch, 27, Arul Manal, Whites Road
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2.Sub Registrar
Office of the Sub Registrar
Mylapore.



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R.SURESH KUMAR, J.
AND
C.SARAVANAN, J.

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