IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.12.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.25483 & 25487 of 2022
and
W.M.P.Nos.24484 & 24485 of 2022

1.M/s.Garuda Chit and Trading Company
Private Limited,
Represented by its Director,
U.Shivakumar
No.46, Cathedral Road,
Gopalapuram,
Chennai – 600 086. ... Petitioner in W.P.No.25483 of 2022

2.M/s.Garuda Chit and Trading Company
Private Limited,
Represented by its Director,
T.K.Vijaya Kumar
No.46, Cathedral Road,
Gopalapuram,
Chennai – 600 086. ... Petitioner in W.P.No.25487 of 2022

Vs.

1.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
National Faceless-assessment Centre,
Delhi.

2.The Principal Commissioner of Income Tax/
Commissioner of Income Tax,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 34.

3.The Income Tax Officer,
Corporate Ward 2(2),
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 34. ... Respondents in both W.Ps.

Prayer in W.P.No.25483 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the 1st respondent and quash the impugned order in ITBA/AST/S/147/2021-22/1041938453(1) dated 29.03.2022 passed by the 1st respondent for the Assessment Year 2017-2018.

Prayer in W.P.No.25487 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 2nd respondent to issue Form 4 as per the Income Declaration Scheme 2016.

For Petitioners (in both W.Ps) : No Appearance

For Respondents (in both W.Ps) : Mr.B.Ramana Kumar
Senior Standing Counsel

COMMON ORDER

By this common order, both these Writ Petitions are being disposed of.

2. Although the learned representing counsel for the petitioner submits that the petitioner has withdrawn the vakalat and he has filed a memo to that effect which is undated but was filed on 03.12.2024, these writ petitions are taken up for final disposal as no adverse orders are proposed to be passed against the petitioners.

3. It is noticed that the issue relates to tax deducted at source for a sum of **Rs.1,26,78,098/-** deducted from the period between 2003-2015. The Income Tax Department has digitized the returns through IT enable service only during the Assessment Year 2009-2010. The petitioners had to furnish the physical copy of the TDS Certificates to the Department. Therefore, liberty is given to the petitioners to substantiate the same by producing the physical copy of the same with the respondents. The petitioners shall file such certificates within a period of three months

from the date of receipt of a copy of this order. Subject to the petitioners producing the same, fresh order shall be passed.

4. These Writ Petitions stand disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

20.12.2024

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

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of Income Tax/Income Tax Officer,
National Faceless-assessment Centre,
Delhi.

2.The Principal Commissioner of Income Tax/
Commissioner of Income Tax,
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C.SARAVANAN, J.

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and
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20.12.2024