



WEB COPY



W.P.No.27191 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.27191 of 2021

and

W.M.P.Nos.28689 and 28690 of 2021

J.R.Foods Limited,
Represented by its Director
Mr.Dinesh Kothari

... Petitioner

Vs.

1.The Additional/Joint/Deputy/Assistant
Commissioner of Income Tax/Income
Tax Officer,
National E Assessment Centre,
Delhi.

2.The Assistant Commissioner of Income Tax,
Circle 1 Puducherry,
Puducherry (UT).

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the Impugned Assessment Order dated 23.09.2021 bearing DIN: ITBA/AST/S/147/2021-2022/1035821348(1), purportedly passed under Section 147 read with Section 144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2018-2019, by the 1st respondent and quash the same.

For Petitioner : No appearance
For Respondents : Mrs.S.Premalatha
Junior Standing Counsel



W.P.No.27191 of 2021

ORDER

WEB COPY There is no representation on behalf of the petitioner.

2. It appears that the petitioner Company has been liquidated under the provisions of the Insolvency Bankruptcy Code (IBC), 2016.

3. The rights of the Income Tax Department now will be subject to the proceedings under the Insolvency Bankruptcy Code (IBC), 2016.

4. Under these circumstances, the proceedings have to be closed.

5. Therefore, this Writ Petition is closed leaving open for the Income Tax Department to workout the remedy before the Forum under the provisions of the Insolvency Bankruptcy Code (IBC), 2016. No costs. Connected Writ Miscellaneous Petitions are also closed.

15.11.2024

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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- To
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C.SARAVANAN, J.

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