



WEB COPY



W.P.No.34769 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.34769,34771,34775 &34776 of 2023

&

WMP Nos.34745,34746,34750,34752,34756,34757,34758 & 34759 of 2023

G Square Realtors Private Limited (PAN:AAECG9571B)
Represented by its Authorised Signatory Mrs.Sreekala
Having registered office at Flat No.14, Third Floor,
Harrington Apartment No.98,
Harrington Road, Chetpet,
Chennai 600 003.

... Petitioner in all WPs

vs

1.The Deputy Director of Income Tax (INV)
Unit 1(3), Second Floor,
Income Tax Department New Block
46 N.H.Road, Nungambakkam,
Chennai 34.

2. The Principal Director of Income Tax (INV)
Chennai Circle 1
Chennai 34

... Respondents 1 and 2 in
all WPs

3. The Sub-Registrar,
No.21 GST Road, Jaibeem Nagar
Guduvancherry
Chennai 603 202.

... 3rd Respondent in
W.P.No.34769 of 2023

4. The Sub-Registrar,

<https://www.mhc.tn.gov.in/judis>



W.P.No.34769 of 2024

No.29, South Mada Street,
Thiruporur, Chennai-603 110.

... 3rd Respondent in
W.P.No.34771 of 2023

5. The Sub-Registrar,
No.120, Kancheepuram Main Road,
Poonamallee, Chennai-56.

... 3rd Respondent in
W.P.No.34775 of 2023

6. The Sub-Registrar,
No.2/92, SH 49, Kazura Garden,
Neelangarai, Chennai-41.

... 3rd Respondent in
W.P.No.34776 of 2023

PRAYER in all W.Ps: These Writ Petitions filed under Article 226 of the Constitution of India to issue a writ of Certiorari calling for the records of the 1st Respondent contained in Impugned proceedings under Section 132(9B) of the Income Tax Act, 1961 vide F.No.Unit-1(3)/GSquare/2023-24 dated 10.07.2023, issued with the approval of the 2nd Respondent, quash the same as arbitrary, illegal and in violation of principles of natural justice.

In all WPs.

For Petitioner : Mr.Salai Varun

For Respondents: Mr.A.P.Srinivas,
Senior Standing Counsel for R1&R2
Mr.E.Sundaram,
Government Advocate for R3

COMMON ORDER



W.P.No.34769 of 2024

Learned counsel for the petitioner submits that the term of orders of provisional attachment, which were impugned in these writ petitions, expired after the writ petitions were filed. Therefore, these writ petitions are dismissed as infructuous without any order as to costs. Consequently, the connected miscellaneous petitions are closed.

02.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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SENTHILKUMAR RAMAMOORTHY J.



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