BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **11.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) Nos.30, 36, 38 to 40, 43 and 44 of 2021
and
W.M.P.(MD) Nos.5508, 5510, 5513, 5514, 5509, 5515 and 5516 of 2021

W.P.(MD) No.30 of 2021:

J.K.Fenner (INDIA) Limited,
represented by Assistant General Manager (Finance and Accounts),
3, Madurai-Melakkal Road,
Kochadai,
Madurai,
Tamil Nadu 625 016. ... Petitioner

/vs./

The Assistant Commissioner of Income Tax,
Corporate Circle -I, Central Revenue Building,
No.2, V.P.Ratnaswamy Nadar Road,
Madurai, Tamil Nadu 625 002. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records of the respondent pertaining to the matter of the petitioner for the AY 2008-09 and all connected proceedings culminating in the passing of order No.AAACJ7230N/Crop.Circle I/Mdu/AY/2008-09 dated 04.08.2020 by the respondent under section 260A of the Act and quashing the same as illegal and contrary consequently directing the respondent to determine and grant the refund due to the petitioner in respect of taxes paid in excess of tax due on the returned and admitted income.

For Petitioner : No appearance

For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel

COMMON ORDER

There is no representation on behalf of the petitioner.

2.The dispute in these writ petitions arises out of giving effective order pursuant to the order dated 11.12.2018 of this Court in TCA.Nos.785, 787, 788, 790, 793 to 797, 812 to 814 and 947 to 953 of 2018 filed by the Department and by the assessee. The dispute in these 7 writ petitions pertains to the assessment years for 2008-09 to 2014-15.

3.After the impugned orders were passed on various dates as mentioned above, the Income Tax Appellate Tribunal disposed of the appeal of the petitioner as also the Income Tax Department in the *de nova* proceeding on 21.01.2022. The orders were passed in the following appeals of the assessee and the Department.

Appeals of the assessee	***Appeals of the Income Tax Department***
ITA.Nos.1059 to 1063/CHNY/2016 *947 & 1846/CHNY/2017*	*ITA.Nos.1076 to 1078, 1272/CHNY/2016* *967 & 1883/CHNY/2017*

4.The learned counsel for the respondent would submit that pursuant to the directions of this Court, the case was taken up by the Income Tax Appellate Tribunal de nova and the cases were remanded back to the Original Authority. Some of the appeals filed by the Income Tax Department were dismissed and some of the appeals filed by the petitioner has been allowed, pursuant to which fresh assessment orders have been passed by the Original Authority for these assessment years on 24.02.2023. Thus, nothing further survives for adjudication in these Writ Petitions. Perhaps, on account of the same, there is also no representation on behalf of the petitioner.

5.These Writ Petitions stand dismissed as infructuous, in view of the subsequent development. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

11.06.2024

C.SARAVANAN, J.

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