IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.702 & 1871 of 2025
and
W.M.P.Nos.853, 855, 2146 & 2147 of 2025

M/s Cholamandalam MS General Insurance Company Limited
Represented by its Chief Financial Officer
Mr. S. Venugopalan
No. 2, Dare House, Chennai G.P.O.
Parrys, Chennai -600001. ... Petitioner in both W.Ps

Vs.

1. The Income Tax Appellate Tribunal
   Represented by its Registrar
   'Rajaji Bhavan' - 2nd Floor,
   Besant Nagar, Chennai – 600 090.

2. Assessment Unit
   National Faceless Assessment Centre
   Income Tax Department,
   Ministry of Finance,
   Room No.401, 2nd Floor, E-Ramp,
   Jawaharlal Nehru Stadium, Delhi – 110 003.

3. The Deputy Commissioner of Income Tax
   Non Corporate Circle – 8(1)
   Room No.507, Annexe Building, V Floor,
   Aayakar Bhawan-Annexe Building,
   No.121, Mahatma Gandhi Road
   Nungambakkam, Chennai – 600 034.

4. Principal Commissioner of Income Tax – 4
   Room No.301, Wanaparthy Block,
   III Floor, Wanaparthy Block
   No. 121, Mahatma Gandhi Road
   Nungambakkam, Chennai – 600 034. ... Respondents in both W.Ps

Prayer in W.P.No.702 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in DIN No. ITBA/AST/F/143(3)(SCN)/2024-25/1071779842(1) dated 01.01.2025 on the file of the 3rd Respondent for AY 2022-23 and to quash the same and direct the 3rd Respondent to not to proceed further with the assessment until disposal of the appeal in ITA No.3262/CHNY/2024 pending before the 1st Respondent.

Prayer in W.P.No.1871 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in DIN No. ITBA/AST/S/143(3)/2024-25/1072165931(1) dated 13.01.2025 under Section 143(3) r.w.s. 263 of the Income Tax Act, 1961 on the file of the 3rd Respondent for AY 2022-23 and to quash the same and direct the 3rd Respondent to not to proceed further with the assessment until disposal of the appeal in ITA No. 3262/CHNY/2024 pending before the 1st Respondent.

For Petitioner in both W.Ps : Mr.R.Sandeep Bagmar

For Respondents in both W.Ps : Mrs.S.Premalatha
Standing Counsel

COMMON ORDER

The learned counsel for the petitioner appears through video conferencing and submits that these writ petitions have become infructuous in light of the subsequent orders passed by the Income Tax Appellate Tribunal on 29.04.2025.

2. Recording the above submission of the learned counsel for the petitioner, these Writ Petitions are dismissed as infructuous. Consequently, connected miscellaneous petitions are closed. No costs.

02.12.2025

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Neutral Citation : Yes / No

To

1. The Registrar,
   Income Tax Appellate Tribunal
   'Rajaji Bhavan' - 2nd Floor,
   Besant Nagar, Chennai – 600 090.

2. The Assessment Unit,
   National Faceless Assessment Centre
   Income Tax Department,
   Ministry of Finance,
   Room No.401, 2nd Floor, E-Ramp,
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   Room No.301, Wanaparthy Block,
   III Floor, Wanaparthy Block
   No. 121, Mahatma Gandhi Road
   Nungambakkam, Chennai – 600 034.

C.SARAVANAN, J.

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W.P.Nos.702 & 1871 of 2025

02.12.2025