



W.P.No.9275 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 09.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.9275 of 2022

and

W.M.P.Nos.9033 and 9035 of 2022

ETA CONSTRUCTIONS (INDIA) LIMITED

Represented by its Director Mr.Ashraf Abdul Rahman

Buhari,

S/o.Mr.Syed Abdul Rahman Buhari,

Aged 52 years,

No.11 and 12 Chennai City Centre,

4th Floor, Dr.Radhakrishnan Salai,

Mylapore, Chennai-600004.

...Petitioner

Vs.

1. Assistant Commissioner of Income Tax,

Central Circle-1(1),

New Building, 3rd Floor,

MG Road, Nungambakkam,

Chennai-600 034.

2.Additional Commisioner of Income Tax,

Central Circle-1(1),

New Building, 3rd Floor,

MG Road, Nungambakkam,

Chennai-600 034.

...Respondents



W.P.No.9275 of 2022

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records in **DIN:ITBA/AST/S/147/2021-22/1041592350(1)** dated 25.03.2022 on the file of the 1st Respondent relating to the A.Y.2016-17 and quash the same.

For Petitioner : Mr.G.Baskar

For Respondent : Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

When this writ petition is taken up for hearing, the learned Junior Standing Counsel appearing for the respondents submitted that the pursuant to the order passed by the Hon'ble Supreme Court in ***Union of India Vs.Ashish Agarwal [(2022) 286 Taxman 183 (SC)]***, the respondents once again issued notice under Section 148 A(b) of the Income Tax Act, 1961 to the petitioner and subsequently passed the assesment order. Being aggrieved over the same, the petitioner filed an Appeal before Commissioner of Income Tax (Appeals) and therefore the relief sought for in this writ petition has become infructuous.



W.P.No.9275 of 2022

WEB COPY

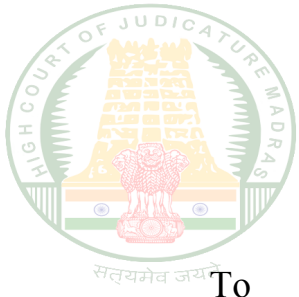
2. Recording the submission made by learned Junior Standing Counsel appearing for the respondents, this writ petition is dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petitions are also closed.

09.06.2025

arr

Index : yes/no

Neutral Citation : yes/no



W.P.No.9275 of 2022

To
WEB COPY

1. Assistant Commissioner of Income Tax,
Central Circle-1(1),
New Building, 3rd Floor,
MG Road, Nungambakkam,
Chennai-600 034.
2. Additional Commissioner of Income Tax,
Central Circle-1(1),
New Building, 3rd Floor,
MG Road, Nungambakkam,
Chennai-600 034.



WEB COPY



W.P.No.9275 of 2022

Krishnan Ramasamy,J.,

arr

**W.P.No.9275 of 2022
and
W.M.P.Nos.9033 and 9035 of 2022**

09.06.2025