



WEB COPY



W.P.No.9991 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.9991 of 2025

P.Elango

... Petitioner

Vs.

1.The Assistant Commissioner of Income Tax,
Non-Corporate Circle 1,
63, Race Course Road,
Coimbatore 641 018

2.The Assessment Unit,
Income Tax Department,
National Faceless Assessment Centre,
2nd Floor, E-Ramp, JN Stadium,
New Delhi 110 003

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondents to secure the presence of the witnesses Mr.Shamshudheen and Mr.Duraisamy Dhanapal for assessment proceedings in PAN AACPE0727G for the assessment year 2007-2008 in pursuant to the notice dated 27.02.2025 issued by the respondent and consequently direct the respondents to keep



W.P.No.9991 of 2025

the assessment proceeding in PAN AACPE0727G for the AY 2007-2008
in abeyance till the completion of the cross-examination of the witnesses.

WEB COPY

For Petitioner : Mr.Saravana Sowmiyan P

For Respondent : Dr.B.Ramaswamy,
Senior Standing counsel

ORDER

This writ petition has been filed to direct the respondents to secure the presence of the witnesses Mr.Shamshudheen and Mr.Duraisamy Dhanapal for assessment proceedings in PAN AACPE0727G for the assessment year 2007-2008 in pursuant to the notice dated 27.02.2025 issued by the respondent and consequently direct the respondents to keep the assessment proceeding in PAN AACPE0727G for the AY 2007-2008 in abeyance till the completion of the cross-examination of the witnesses.

2. Today, the learned counsel for the petitioner would submit that in this case, the assessment order has been passed by the respondent on 26.03.2025 and hence, the prayer in this writ petition has become infructuous.



W.P.No.9991 of 2025

WEB COPY

3. Recording the above submissions, this writ petition is dismissed

as infructuous. No cost.

27.03.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

1.The Assistant Commissioner of Income Tax,
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W.P.No.9991 of 2025

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.9991 of 2025

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