



W.P.No.19601 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19601 of 2023
and
W.M.P.Nos.18861 and 18862 of 2023

Seshagiri Rao Vavilikolanu

Represented by his Power Agent Shri S.Venkata Subrahmanyam

No.116/2, Ground Floor, Aani Street,

Chinmaya Nagar,

Virugambakkam,

Chennai-600 092.

... Petitioner

-Vs-

1.Income Tax Officer – International Taxation

Ward 2(2),

BSNL Building,

No.16, Greams Road,

Chennai – 600 006.

2. Principal Commissioner of Income Tax (International Taxation),

BSNL Building,

No.16, Greams Road,

Chennai – 600 006.

3. Income Tax Officer (TDS)

Old Maternity Hospital Road,

KT Road, Tirupathi – 517 507.

4. Mr.D.Raghurami Reddy

... Respondents



W.P.No.19601 of 2023

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Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order purportedly passed in ITBA/AST/F/148A/2022-23/1051697332(1) under section 148A(d) dated 29.03.2023 and the consequent notice in ITBA/AST/S/148_1/2022-23/1051740160(1) purportedly issued under section 148 dated 31.03.2023, of the Income Tax Act,1961 for the Assessment Year 2016-17, by the 1st Respondent and QUASH the same and further direct the 1st, 2nd and 3rd respondents to give the petitioner, the credit of the tax deducted at source by the 4th respondent for the Assessment Year 2016-17 and further direct the 1st, 2nd and 3rd respondents to refund the tax eligible for the petitioner.

For Petitioner : Mr.T.V.Muthu Abirami

For Respondents : Mr.Avinash Krishnan Ravi,
Junior Standing Counsel

ORDER

The learned counsel for the petitioner submits that the petitioner is willing to participate in the assessment proceedings in this case.



W.P.No.19601 of 2023

2. The petitioner has challenged the impugned order dated 29.03.2023 under Section 148A(d), and the impugned Section 148 notice dated 31.03.2023.

3. The learned counsel for the petitioner further submits that the petitioner is willing to participate in the assessment proceedings before the respondent.

4. Thus, the time during which this writ petition was pending, till the date of issuance of certified copy of this order is to be excluded for the purpose of computation of limitation under Section 153 of the Act. Recording the above submission, this Writ Petition is closed.No costs. Connected W.M.Ps are also closed. Needless to state, the petitioner is entitled to raise all objections during the proceedings.

08.12.2025

nvi

Neutral Citation : Yes/No



W.P.No.19601 of 2023

To

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W.P.No.19601 of 2023

C.SARAVANAN, J.

nvi

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