



WEB COPY



W.P.No.17960 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.17960 of 2023

and

W.M.P.Nos.17111 and 17112 of 2023

M/s.Bluewheel Infrastructure Pvt Ltd

Rep by Mr.Raj Kumar Sarda

Liquidator

Registration No.IBB/IPA-001/IP-P-01777, 2019-20/12740,

1-10-31, Boorugu Vihar, Begumpet,

Hyderabad-500016.

... Petitioner

-Vs-

1. Principal Commissioner of Income Tax,
BMTC Building, 80 feet Road,
6th Block, Near KHB Games Village,
Koramangala,
Bengalore-560095,
Karnataka.

2. Addl Commissioner of Income Tax,
Central Range-3, Chennai
New No.46, Old No.108,
Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

3. Deputy Commissioner of Income Tax
Central Circle-3(4), Chennai
New No.46, Old No.48,
Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

....Respondents



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Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records in the orders passed by the 3rd respondent under section 147 rws.144 in Order No.ITBA/AST/S/147/2022-23/1051797779(1) dated 31.03.2023 in PAN No.AANCS9648G and quash the same.

For Petitioner : Mr.G.Asokapathy
For Pass Associates
For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel

ORDER

The petitioner company has already been ordered to be liquidated by the NCLT on 14.09.2023. Therefore, the company could be represented only by the liquidator appointed by the NCLT. As such, there is no merit in this writ petition. The writ petition has been rendered infructuous on account of the subsequent event resulting in the liquidation of the petitioner company.



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2. Accordingly, the writ petition is dismissed as infructuous. No costs. Connected W.M.Ps are closed.

15.12.2025

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Neutral Citation : Yes/No

To

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