



WEB COPY



W.P. No. 32858 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 32858 of 2025

and

W.M.P. No. 36874 of 2025

Indian Bank,

Represented by Executive Director,

Ashutosh Choudhury

...Petitioner

Versus

The Assistant Commissioner of Income Tax,

Corporate Circle 1(1),

Chennai – 600 034.

...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records relating to the impugned order passed in ITA/1681/CHNY/2024 dated 04.09.2024, passed by the ITAT “B” Bench, Chennai, and to quash the same.

For Petitioner : Ms. B. Revathi



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For Respondent : Mr. B. Ramana Kumar,
Senior Standing Counsel



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ORDER

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It is noticed that the Petitioner had filed two writ petitions in W.P. No. 32858 of 2025 and W.P. No.32458 of 2025 against the impugned order dated 04.09.2024, as they pertain to two different assessment years viz., Assessment Years 2017-2018 and 2018-2019. W.P. No. 32458 of 2025 was disposed of on 02.09.2025. The order dated 02.09.2025 is a composite order of this Court.

2. The Petitioner ought to have filed a composite writ petition or, in the alternative, confined the relief in each writ petition to the respective assessment year.

3. Be that as it may, since this Court has remitted the case back by quashing the impugned order dated 04.09.2024 vide order dated 02.09.2025, this Writ Petition is dismissed as infructuous. Consequently, connected miscellaneous petition is closed. No costs.

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Index : Yes/No

Neutral Citation :Yes/No

AT

To

The Assistant Commissioner of Income Tax,
Corporate Circle 1(1),
Chennai – 600 034.



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C.SARAVANAN, J.

AT

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