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W.P.Nos.34640 of 2025 etc

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.34640, 34648, 34662, 34669, 34720 & 34724 of 2025
and
W.M.P.Nos.38837, 38843, 38851, 38854, 38899 & 38905 of 2025

Tamil Nadu Power Finance and Infrastructure
Development Corporation Limited (TNPFC),
Represented by Managing Director,
490/3-4, Tufidco Powerfin Tower,
Anna Salai, Chennai – 600 035.

... Petitioner in all W.Ps

Vs.

1. The Commissioner of Income Tax (TDS) – 13,
Income Tax Department,
No.16, BSNL Office, Greams Road,
Thousand Lights, Chennai – 600 006.
2. The Deputy Commissioner of Income Tax (TDS)
TDS Circle 3 (1)
No.16, BSNL Office, Greams Road,
Thousand Lights, Chennai – 600 006.
3. The Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre,
II Floor, E-Ramp, Jawaharlal Nehru Stadium,
New Delhi – 110 003.
4. The Chief Commissioner of Income Tax,
Income Tax Department,



W.P.Nos.34640 of 2025 etc

No.121, Nungambakkam High Road,
Chennai – 600 034.

... Respondents in all W.Ps

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Writ Petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the second respondent in its show cause notice dated 29.08.2025 under section 271C of the Income Tax Act 1961 for the Assessment Years 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2024 bearing F.No.DCIT/TDS Circle-3/Penalty/2025-2026 and quash the same.

For Petitioner : Mr.P.S.Raman
Advocate General
Asst. by Mr.C.Gauthama Raj

For Respondents : Dr.B.Ramasamy
Senior Standing Counsel

COMMON ORDER

By this Common Order, these writ petitions are being disposed of in light of the similar counter affidavits filed by the revenue in response to W.P.Nos.34640 of 2025, 34648 of 2025, 34662 of 2025, 34669 of 2025, 34720 of 2025 & 34724 of 2025.



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2. In last paragraph of the counter affidavits, it is stated as under:

“..... Since the assessee filed an appeal before the Commissioner of Income Tax (Appeals), the penalty proceedings u/s 271C for AY 2022-23 is kept under abeyance till the disposal of appeal. Therefore, the writ petition is infructuous.”

3. The Learned Advocate General appearing for respondents has brought the attention of the Court that the petitioner suffered an order under Section 201 of the Income Tax Act, 1961 for these assessment years, against which, the petitioner filed an appeal before the Commissioner of Income Tax (Appeals) and that pursuant to order passed by this Court on 21.03.2025 in W.P.No.7892 of 2025, a sum of Rs.30 Crores has been paid to the department.

4. The Learned Advocate General has also submitted that after the above said order was passed, the expenses claimed by the petitioner was disallowed by invoking the power under Section 40(a)(ia) of the Income Tax Act, 1961. As a consequence of which, assessment orders have been passed on 28.02.2024 for the Assessment Years 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-



W.P.Nos.34640 of 2025 etc

2023, 2023-2024, which have now been stayed by this Court in W.P.No.15131

of 2025 by Order dated 18.06.2025.

5. Since the counter affidavits filed by the respondents itself admit that the proceedings will be kept in abeyance until the disposal of the appeal, these Writ Petitions are liable to be closed as no further orders are required.

6. Accordingly, these Writ Petitions are closed. Consequently, connected miscellaneous petitions are also closed. No costs.

13.10.2025

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Neutral Citation : Yes / No

To

1. The Commissioner of Income Tax (TDS) – 13,
Income Tax Department,
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Thousand Lights, Chennai – 600 006.
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C.SARAVANAN, J.

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