IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 34224 of 2023 and 18789 of 2024
and
W.M.P. Nos. 34107 & 34108 of 2023

W.P. No. 34224 of 2023

KKM Soft Pvt. Ltd.,
Represented by its Director,
R.K. Vinayakam ...Petitioner

Versus

The Chief Commissioner of Income Tax (TDS),
Room No: 317, 3rd floor, Chennai-Main Building,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to quash the impugned order dated 04.05.2023 issued by the respondent bearing Proceeding DIN & Letter No:ITBA/COM/F/17/2023-24/1052583813(1) and consequently direct the respondent to initiate fresh proceeding and provide opportunity and then pass appropriate order.

For Petitioner : Mr. M. Barathvaashan
For Respondent : Dr.B.Ramaswami,
Senior Standing Counsel

W.P. No. 18789 of 2024

Krior Consulting Pvt. Ltd.,
Represented by its Director,
R.K. Vinayakam ...Petitioner

Versus

1.Central Board of Direct Taxes,
Represented by its Director,
Ministry of Finance,
North Block,
New Delhi – 110 001.

2.The Chief Commissioner of Income Tax (TDS),
Room No: 317, 3rd floor, Chennai-Main Building,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of declaration, to declare interest waiver mechanism provided vide Circular No. 11 of 2017 bearing F. No. 275/56/2016-IT(B) dated 24.03.2017 with respect to Section 201(1A)(i) & (ii) of the Income Tax Act, 1961 as ultra vires the constitution of India, 1950 insofar as they fail to follow the ethos, that equals are to be treated equally and classification between Section 201(1A)(i) & (ii) with regard to waiver of interest was arbitrary.

For Petitioner : Mr. M. Barathvaashan
For Respondent : Dr.B.Ramaswami,
Senior Standing Counsel

COMMON ORDER

Learned counsel for the Petitioner submits that the Petitioner has opted to settle the dispute under the Direct Tax Vivad se Vishwas Scheme, 2024. He also made an endorsement to that effect in the Court bundle.

2. In view of the submission and the endorsement made by the learned counsel for the Petitioner, the Writ Petitions are dismissed as withdrawn. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17.09.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
1.The Director,
Central Board of Direct Taxes,
Ministry of Finance,
North Block,
New Delhi – 110 001.

2.The Chief Commissioner of Income Tax (TDS),
Room No: 317, 3rd floor, Chennai-Main Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

C.SARAVANAN, J.

AT

W.P. Nos. 34224 of 2023 and 18789 of 2024 and
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