



W.P. Nos.38798 and 38802 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.38798 and 38802 of 2024

and

W.M.P.Nos.42010, 42011, 42013 and 42014 of 2024

Vishnuvardhan Paper Mills P Ltd.,
Rep. by its Director,
No.5/9, 4th Cross Street, CIT Colony,
Mylapore, Chennai 600 004.
PAN:AAACV7202L

..Petitioner
in both W.P.'s

Vs.

1. The Assessment Unit,
Income Tax Department,
National E-Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi 110 003.
2. The Joint Commissioner of Income Tax,
Circle-1, Tirupur, Income Tax Department,
No.121, Sixty Feet Road, Tirupur 641 602.
3. The Principal Commissioner of Income Tax,
Coimbatore -1,
Income Tax Department,
No.63, Race Course Road, Coimbatore
Tamil Nadu 641 018.

.. Respondents
in both W.P.'s



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PRAYER in W.P.No.38798 of 2024: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the Writ petitioner on the file of the 1st respondent to quash the impugned order under Section 147 read with sections 144 and 144B of the Income Tax Act, 1961 dated 07.03.2024 in DIN:ITBA/AST/S/147/2023-24/1062149253(1) for the Assessment Year 2019-20.

PRAYER in W.P.No.38802 of 2024: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the Writ petitioner on the file of the 1st respondent to quash the impugned order under Section 270A of the Income Tax Act, 1961 dated 19.09.2024 in DIN:ITBA/PNL/F/270A/2024-25/1068873649(1) for the Assessment Year 2019-20.

For Petitioner : Mr.A.S.Sriraman
in both W.P.'s

For Respondents : Dr.B.Ramaswamy
in both W.P.'s Senior Standing Counsel

COMMON ORDER

These writ petitions are filed challenging the impugned orders passed by the respondent in DIN:ITBA/AST/S/147/2023-24/1062149253(1) dated 07.03.2024 and DIN:ITBA/PNL/F/270A/2024-25/1068873649(1) dated 19.09.2024 for the Assessment Year 2019-20.

2. After submitting for a brief while the learned counsel for the



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petitioner would submit that they may be granted liberty to file an appeal.

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3. The learned Senior Standing Counsel for the respondents does not have any serious objections to the request made by the learned counsel for the petitioner.

4. In view thereof, liberty is granted to the petitioner to file an appeal within a period of 3 weeks from the date of receipt of a copy of this order. If any such appeal is filed within the stipulated period, the same shall be entertained by the appellate authority without reference to limitation subject to the petitioner complying with all other conditions including pre-deposit.

5. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

03.01.2025

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:

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MOHAMMED SHAFFIQ, J.

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