



W.P(MD)No.27422 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.27422 of 2025

and

W.M.P.(MD)Nos.21353 & 21354 of 2025

Sri Anand Jewellers
Represented by its Managing Partner,
Mr.Anandraj Karuppannan
337, G Mettu Street, Adjacent to Ram Theatre,
Elambalur Road,
Perambalur,
Tamil Nadu-621 212.

... Petitioner

Vs.

Deputy Commissioner of Income Tax,
Central Circle 2,
Trichy-620 015.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the respondent contained in its notice issued by the respondent under section 274 read with Section 270A of the Income Tax Act, 1961 bearing DIN and Notice No.ITBA/PNL/S/270A/2025-26/1080757775(1) dated 16.09.2025 for AY 2018-19, PAN ADFFS0065B, and Notices issued under Section 274 read with Section 271AAC(1) of the Income Tax Act, 1961, bearing DIN and Notice NO.ITBA/PNL/S/271AAC(1)/2025-26/1080757754(1), dated 16.09.2025 for AY 2018-19, PAN ADFFS0065B, and quash the same as arbitrary, unjust and illegal.



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For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Mr.N.Dilipkumar

ORDER

Heard both sides.

2. What is under challenge is the notice proposing to levy penalty. Even before the writ petition could be listed for admission, the final order has been passed. The petitioner has filed a fresh writ petition assailing the final order. The petitioner can very well canvass all the contentions now raised in this writ petition filed against the final order.

3. With the aforesaid liberty, the writ petition is closed as infructuous. No costs. Consequently, connected miscellaneous petitions are also closed.

06.10.2025

Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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