



W.P(MD)No.30069 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30069 of 2025

and

W.M.P(MD)Nos.23273 & 23274 of 2025

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

... Petitioner

Vs.

The 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



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under Section 274 read with Section 270A of the Income Tax Act, 1961 bearing DIN and Notice No. ITBA/PNL/S/270A/2025-26/1080757580(1), dated 16.09.2025, for AY 2021-22, PAN - ADFFS0065B, and Notice 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)/2025-26/1080757529(1) dated 16.09.2025, for AY 2021-22, PAN - ADFFS0065B, and Notice issue under section 274 read with section 271AAD(1)(ii) of the Income Tax Act, 1961 bearing DIN & Notice No. ITBA/PNL/S/271AAC(1)/2025-26/1080757529(1) dated 16.09.2025, for AY 2021-22, PAN – ADFFS0065B and quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Mr.N.Dilip Kumar

ORDER

The learned counsel appearing for the petitioner informs the Court that the matter has become infructuous.



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2.In view of the same, this writ petition is closed as infructuous.

No costs. Consequently, connected miscellaneous petitions are closed.

25.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
MGA

To

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



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G.R.SWAMINATHAN, J.

MGA

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