



W.P(MD)No.30068 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.30068 of 2025

and

W.M.P(MD)Nos.23255 & 23261 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/2025-26/1080757633(1), dated 16.09.2025, for AY 2020-21, 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)/2025-26/1080757592(1) dated 16.09.2025, for AY 2020-21, 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.

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
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G.R.SWAMINATHAN, J.

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