BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30537 of 2025

M/s.Milan Textile Enterprises Pvt. Ltd.,
(CIN.U51311TN2005PTCO58472),
Represented by its Director,
Devaraj Rajmohan. ... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
Central Circle-2, III Floor, 46, M.G.Road,
Nungambakkam, Chennai – 6000034,
Tamil Nadu.

2.The Assessing Officer,
Deputy Commissioner of Income Tax,
Central Circle 2(4),
III Floor, 46 ,M.G. Road,
Nungambakkam,
Chennai – 600034,
Tamil Nadu. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 2nd Respondent, the Assessing Officer, under the supervision of the 1st Respondent, to forthwith and in a time-bound manner, apply the provisions of Section 156A of the Income Tax Act, 1961, and give full effect to the Resolution Plan approved by the NCLT dated 05/01/2024, by issuing a modified notice of demand and by updating all relevant records and portals of the Income Tax Department to reflect the demand against the Petitioner Company as fully and finally settled.

For Petitioner : Mr.Sricharan Rangarajan,
For Mr.S.Ramsundar Vijayraj.

For Respondents : Mr.N.Dilipkumr,
Standing Counsel.

ORDER

Heard both sides.

2.The writ petitioner / company underwent insolvency resolution process in terms of Insolvency and Bankruptcy Code, 2016. The resolution plan was approved on 05.01.224 by the NCLT, Chennai. In terms of the approved resolution plan, the dues of Income Tax Department were cleared. The Income Tax Department has to take it on record and reflect the outcome in their e-portal. Since it was not done, the petitioner submitted a representation for giving effect to the resolution plan which was approved by NCLT on 05.01.2024. Since the said representation was not acted upon, this writ petition came to be filed.

3.Today ie., 27.11.2025, when the matter was taken up for hearing, the learned standing counsel produced copies of the proceedings dated 20.11.2025 issued by the Assistant Commissioner of Income Tax, Central Circle - 2(4), Chennai indicating that the entire demand towards income tax, interest, penalty and fine for the assessment years 2017 – 2018 and 2018 – 2019 respectively had been reduced to zero as per Section 156A of the Income Tax Act, 1961.

In view of the said proceedings dated 20.11.2025, this writ petition has become infructuous. This writ petition is disposed of accordingly. No costs.

27.11.2025

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

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