



WEB COPY



W.P.No.16831 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.16831 of 2023

and

W.M.P.Nos.16085, 16086 and 16087 of 2023

Anandram Developers Private Limited,
Represented by the Liquidator
Mrs.Rajashree Santhanam
No.45 & 47, Arcot Road, Saligramam,
Chennai – 600 093.

... Petitioner

Vs.

1. Deputy Commissioner of Income Tax
Corporate Circle 1(1)
Income Tax Department
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

2. Assessment Unit,
Income Tax Department

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Respondent contained in its notice issued by the 1st Respondent under Section 148 of the Income Tax Act, 1961, bearing DIN & Notice No.ITBA/AST/S/148_1/2021-22/1042097509(1), dated 30.03.2022 and all proceeding in furtherance thereof, including but not limited to the order passed by the 2nd Respondent under Section 147 read with Section 144 read with Section 144B of the Income Tax Act, 1961, bearing



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ITBA/AST/S/147/2022-23/1050103033(1), dated 24.02.2023, for AY 2018-19, for PAN:AADCA3525G, and to quash the same as arbitrary, unjust and illegal, and consequently forbear the Respondent or its superiors, subordinates, agents etc., from re-assessing the Petitioner's income for the Assessment Year 2018-19 under Section 147 of the Income Tax Act, 1961.

For Petitioner : Ms.Vani Iyer
For Mr.Adithya Reddy
For Respondents : Mr.B.Ramanakumar,
Senior Standing Counsel

ORDER

Ms. Vani Iyer, learned counsel, appears through Video Conferencing for the petitioner and submits that this Writ Petition has become infructuous, as the petitioner's company has been ordered to be wound up and placed under liquidation by the National Company Law Tribunal (NCLT).

2. Recording the above submission made by the learned counsel for the petitioner, this Writ Petition stands closed. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

06.01.2026

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Neutral Citations: Yes/No



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To:

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Income Tax Department
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C.SARAVANAN, J.

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