



WEB COPY



W.P.No.19358 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19358 of 2023

and

W.M.P.Nos.18635, 18637 and 18640 of 2023

M/s.Kayathur Hotels P Ltd
Represented by its Director
No.18A, III Floor, BBC Manor,
10/11, Duraisamy Road, T.Nagar,
Chennai 600 017
PAN:AACCK5461C

... Petitioner

Vs.

1. The Assessment Unit
Income Tax Department
National e-Assessment Centre, Delhi
E-Ramp, Jawaharlal Nehru Stadium,
Delhi – 110 003.
2. The Income Tax Officer,
Corporate Ward 4(3)
Income Tax Department
No.121, Nungambakkam High Road,
Chennai 600 034.
3. The Principal Commissioner of Income Tax
Chennai-4
Income Tax Department
No.121, Nungambakkam High Road,
Chennai – 600 034.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned order u/s 147 read with section 144B of the Income Tax Act, 1961 dated 27.05.2023 in DIN:ITBA/AST/S/147/2023-24/1053247391(1) for the Assessment Year 2016-17.

For Petitioner : Mr.Tarun.G
for Mr.A.S.Sriraman
For Respondents : Mrs.S.Premalatha,
Senior Standing Counsel

ORDER

The learned counsel for the petitioner submits that the petitioner has settled the dispute and has been granted relief under Section 92 read with Section 93 of the Finance (No.2) Act, 2024 (under the Direct Tax vivad Se Vishwas Scheme, 2024). He has also filed a copy of Form 4 issued under Rule 7 of the Rules framed thereunder.

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

nvi



W.P.No.19358 of 2023

Neutral Citations: Yes/No

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C.SARAVANAN, J.

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