IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 10-03-2026
CORAM
THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 7480 of 2023 and W.M.P.Nos.7560 and 7564 of 2023
AND
W.P.No.7493of 2023 and W.M.P.Nos.7590, 7590 and 48251 of 2025
,

W.P.No.7480 of 2023

1. M/s.Olympia Tech Park (Chennai) Private Limited
Rep. by its Director Mr.Chandrakanth Kankaria, 1, Olympia Tech Park, Guindy, Chennai-600 032.

Petitioner(s)

Vs

1. Assistant Commissioner of Income Tax
Circle 1 LTU Chennai, 121, Nungambakkam High Road, Chennai 600 034.

Respondent(s)

WP No. 7493 of 2023

1. M/s.Olympia Tech Park (chennai) Private Limited
(Amalgameated Company of KSM Nirman P.Ltd), Rep. by its Director Mr.Chandrakanth Kankaria, 1, Olympia Tech Park, Guindy, Chennai-600 032.

Petitioner(s)

Vs

1. The Income-Tax Officer
Corporate Ward-4(3), 121, Nungambakkam High Road, Chennai

600 034.

2.The Deputy Commissioner of
Income-Tax
Corporate ward -3(1)
M.G.R. Road, Nungambakkam,
Chennai 600 034.

Respondent(s)

WP No. 7480 of 2023

PRAYER

Call for the records on the file of the Respondent and quash the impugned order No. 2 passed by the Respondent under section 148A (d) of the income tax Act 1961 (Act) in AABCO8102F, Din and order No ITBA / COM / F / 17 / 2022-23 / 1044351058 (1) dated 30.07.2022 for the Assessment year (AY) 2015-16 The Impugned Notice No. 1 issued by the Respondent issued under section 148 in PAN AABCO8102F DIN ITBA / AST / S / 148 / 2021-22 / 1033935419 (1) dated 30.06.2021 for the Ay 2015-16 Impugned notice No. 3 issued by the Respondent under section 148 of the Act in PAN AABCO8102F DIN and Notice No. ITBA / AST / M / 148 1 / 2022-23 / 1044352959 (1) dated 30.07.2022 for the AY 2015-16

WMP No. 7593 of 2023

PRAYER

To stay all further proceedings arising out of the impugned notice No. 3 issued by the first Respondnet under section 148 of the Act in PAN AAECK1834D DIn and Notice No. ITBA / AST / M / 148 1 / 2022 / 23 / 1044371052(1) dated 31.07.2022 for the AY 2015-16pending disposal of this writ petition

WMP No. 7560 of 2023

PRAYER

To dispense with the production of the original of the impugned order No. 2 passed by the Respondent under section 148A (d) of the income tax Act 1961 (Act) in AABCO8102F, Din and order No ITBA / COM / F / 17 / 2022-23 / 1044351058 (1) dated 30.07.2022 for the Assessment year (AY) 2015-16 The Impugned Notice No. 1 issued by the Respondent issued under section 148 in PAN AABCO8102 DIN ITBA / AST / S / 148 / 2021-22 / 1033935419 (1) dated 30.06.2021 for the Ay 2015-16 Impugned notice No. 3 issued by the Respondent under section 148 of the Act in PAN AABCO8102F DIN and Notice No. ITBA / AST / M / 148 1 / 2022-23 / 1044352959 (1) dated 30.07.2022 for the AY 2015-16

WP No. 7493 of 2023

PRAYER

Call for the records on the file of the Respondent and quash the impugned order passed by the First Respondent under section 148A(d) of the Income Ta Act 1961 (Act) in PAN AAECK1834D, Din and Notice No. ItBA / COM / F / 17 / 2022-23 / 1044298147(1) dated 29.07.2022 for the assessment year (AY) 2015-16, the impugned notice No. 1 issued by the first respondnet issued under section 148 in PAN AAECK1834D DIn DIn ITBA / AST /S / 148 / 2021-22 / 1033555854(1) dated 19.06.2021 for the AY 2015-2016, impugned notice No. 2 issued by the Respondnet in PAN AAECK1834D Din ITBA / COM / F / 17 / 2022-23 / 1043097055 (1) dated 20.05.2022 impugned notice N. 3 issued by the Respondnet under section 148 of the Act in PAN AAECK1834D DIn and Notice No. ITBA / AST / M / 148 1 / 2022 / 23 / 1044371052(1) dated 31.07.2022 for the AY 2015-16

WMP No. 7590 of 2023

PRAYER

To dispense with the production of the original of the impugned order passed by the First Respondent under section 148A(d) of the Income Ta Act 1961 (Act) in PAN AAECK1834D, Din and Notice No. ItBA / COM / F / 17 / 2022-23 / 1044298147(1) dated 29.07.2022 for the assessment year (AY) 2015-16, the impugned notice No. 1 issued by the first respondnet issued under section 148 in PAN AAECK1834D DIn DIn ITBA / AST /S / 148 / 2021-22 / 1033555854(1) dated 19.06.2021 for the AY 2015-2016, impugned notice No. 2 issued by the Respondnet in PAN AAECK1834D Din ITBA / COM / F / 17 / 2022-23 / 1043097055 (1) dated 20.05.2022 impugned notice N. 3 issued by the Respondnet under section 148 of the Act in PAN AAECK1834D DIn and Notice No. ITBA / AST / M / 148 1 / 2022 / 23 / 1044371052(1) dated 31.07.2022 for the AY 2015-16

WMP No. 7564 of 2023

PRAYER

To stay all further proceedings arising out of the impugned Notice No. 2 issued by the Respondent under section 148 of the Act AABCO8102F, DIN and Notice No. ITBA / AST / M/ 148 1 / 2022-23 / 1044352959(1) 30.07.2022 dated 30.07.2022 for the AY 2015-16 pending disposal of this writ petition

WMP No. 48251 of 2025

PRAYER

To amend the Affidavit filed by the Petitioner in WP 7480 of 2023 and include the following additional ground, 1.The Respondent erroneously assumed jurisdiction to issue impugned notice no.1 and impugned notice no. 2 and pass impugned order particularly when section 151A of the Act read with Notification issued thereunder confers jurisdiction on faceless authority to initiate reassessment proceedings.2.The notice issued by the Respondent under section 148 of the Act dated 30.07.2022 is in contravention of the CBDT

Circular No. 19 of 2019 dated 14 August 2019 and therefore the Impugned Notice No. 2 shall be treated as invalid and is deemed to have never been issued as per CBDTs Circular No 19 of 2019 dated 14 August 2019. and adjudicate the same and pass orders.

WP No. 7480 of 2023

For Petitioner(s): N.V.Balaji
Nv.Lakshmi
N V.Narayanan

For Respondent(s): Mrs. S. Premalatha Senior
Standing Counsel Takes Notice
For Respondents.

ORDER

The matter was listed under the caption " for Orders" after hearing the learned counsel for the petitioner and the learned counsel for the respondent. The learned counsel for the petitioner at this juncture submitted that she has instructions to withdraw the above writ petitions as the Management has taken a decision not to proceed further and she has also made an endorsement to that effect.

2. In view of the submission and the endorsement made by the learned counsel for the petitioner, these Writ Petitions are dismissed as withdrawn. No costs. Consequently the connected miscellaneous petition are closed.

10-03-2026

Index:Yes/No
Speaking/Non-speaking order

Internet:Yes
Neutral Citation:Yes/No
smn

To

1.Assistant Commissioner of Income Tax
Circle 1 LTU Chennai, 121,
Nungambakkam High Road, Chennai 600 034.

2.The Income-Tax Officer
Corporate Ward-4(3), 121,
Nungambakkam High Road, Chennai 600 034.

3.The Assistant Commissioner of Income-Tax
Corporate Circle-4(1), 121,
Nungambakkam High Road, Chennai 600 034.

C.SARAVANAN J.
smn

**WP No. 7480 of 2023
AND WMP NO. 7593
OF 2023,WMP NO. 7560
OF 2023,WP NO. 7493
OF 2023,WMP NO. 7590
OF 2023,WMP NO. 7564
OF 2023,WMP NO.
48251 OF 2025**

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