



W.P.(MD)Nos.14445 to 14447, 14462 to 14465 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **10.02.2026**

CORAM

THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)Nos.14445 to 14447, 14462 to 14465 of 2021 &
W.M.P.(MD)Nos.11391, 11395, 11396, 11402, 11405, 11408 & 11409 of
2021

Dr.P.Hemalatha

...Petitioner in W.P.(MD)Nos.14445 to 14447 of 2021

Dr.Raj Arivazhagan

...Petitioner in W.P.(MD)Nos.14462 to 14465 of 2021

vs.

1.The Income Tax Officer,
Ward-1, Income Tax Office,
Karaikudi.

2.The Joint Commissioner of Income Tax,
Karaikudi Range,
Karaikudi.

...Respondents in all the cases

Prayer in W.P.(MD)No.14445 of 2021: Writ Petitions filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 1st respondent dated 17.03.2018 in ITBA/AST/S/148/2017-18/1009312861(1) issued under Sec. 148 of the Income Tax Act for the assessment year 2014-15 in PAN AHOPH4436L and quash the same.



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Prayer in W.P.(MD)No.14446 of 2021: Writ Petitions filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 1st respondent dated 16.03.2018 in ITBA/AST/S/148/2017-18/1009307010(1) issued under Sec. 148 of the Income Tax Act for the assessment year 2015-16 in PAN AHOPH4436L and quash the same.

Prayer in W.P.(MD)No.14447 of 2021: Writ Petitions filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 1st respondent dated 16.03.2018 in ITBA/AST/S/148/2017-18/1009307019(1) issued under Sec. 148 of the Income Tax Act for the assessment year 2016-17 in PAN AHOPH4436L and quash the same.

Prayer in W.P.(MD)No.14462 of 2021: Writ Petitions filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 1st respondent dated 12.03.2018 in ITBA/AST/S/148/2017-18/1009158866(1) issued under Sec. 148 of the Income Tax Act for the assessment year 2013-14 in PAN ANOPA7072R and quash the same.

Prayer in W.P.(MD)No.14463 of 2021: Writ Petitions filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 1st respondent dated 12.03.2018 in ITBA/AST/S/148/2017-18/1009159011(1) issued under Sec. 148 of the Income Tax Act for the assessment year 2016-17 in PAN ANOPA7072R and quash the same.

Prayer in W.P.(MD)No.14464 of 2021: Writ Petitions filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 1st respondent dated 12.03.2018 in ITBA/AST/S/148/



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2017-18/1009158865(1) issued under Sec. 148 of the Income Tax Act for the assessment year 2014-15 in PAN ANOPA7072R and quash the same.

Prayer in W.P.(MD)No.14465 of 2021: Writ Petitions filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 1st respondent dated 12.03.2018 in ITBA/AST/S/148/2017-18/1009156130(1) issued under Sec. 148 of the Income Tax Act for the assessment year 2015-16 in PAN ANOPA7072R and quash the same.

In all cases,

For Petitioners : Mr.T.Vasudevan

For Respondents : Mr.N.Dilipkumar
senior standing counsel

COMMON ORDER

When these Writ Petitions are taken up for hearing, the learned senior standing counsel appearing for the respondents, after taking instructions, would submit that the challenge in these writ petitions is with regard to the notice issued under Section 148 of the Income Tax Act. According to him, subsequent to the issuance of the notice, assessment orders have been passed and against the assessment orders, appeals were also filed. In those appeals, the assessment orders were set aside and remanded and subsequent to the remand, fresh orders were also passed. Therefore, he would submit that the prayer in these Writ Petitions have become infructuous.



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2. Recording the above submissions, these Writ Petitions are dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petitions are closed.

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(2/2)

Speaking / Non-speaking order
Index : Yes/No
NCC : Yes/No

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KRISHNAN RAMASAMY, J.

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