



WEB COPY

WP No. 13081 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13081 of 2026

AND

WP NO. 13509 OF 2026, WMP NO.14318 OF 2026, WMP NO.14322 OF 2026, WMP NO. 14764 OF 2026, WMP NO. 14769 OF 2026

M/s.MIOT Hospitals Private Limited,
Represented by its Director cum Chief Financial
Officer,
Mr. Shivakumar.R.,
Having Registered Office at.
No. 4/112, Mount Poonamallee Road,
Manapakkam, Chennai-600 089.

..Petitioner(s)

Vs

1. The Commissioner of Income Tax (TDS),
BSNL Building, Tower-1, 1st Floor,
Greens Road, Chennai-600 006.
2. The Deputy Commissioner of Income Tax
TDS Circle-1, (1), Chennai,
BSNL Building, Tower-1, 1st Floor, Greens
Road, Chennai-600 006

..Respondent(s)

WP No. 13509 of 2026

M/s.MIOT Hospitals Private Limited
Represented by its Director cum Chief Financial
Officer,
Mr. Shivakumar.R.,
Having Registered Office at.
No. 4/112, Mount Poonamallee Road,
Manapakkam, Chennai-600 089

..Petitioner(s)

Vs

1. The Commissioner of Income Tax (TDS),
BSNL Building Tower-1, 1st Floor,
Greens Road, Chennai-600 006



2. The Deputy Commissioner of Income Tax TDS
Circle-1 (1), Chennai
BSNL Building, Tower-1, 1st Floor, Greams
Road, Chennai-600 006.

..Respondent(s)

Prayer in WP No. 13081 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records order dated 27.05.2024, bearing C.No. CIT (TDS)/CHE/Prosen.24(951)/2024-25, passed by the 1st Respondent and quash the same.

Prayer in WP No. 13509 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records order dated 27.05.2024, bearing C.No. CIT (TDS)/CHE/Prosen.24(950)/2024-25, passed by the 1st Respondent and quash the same.

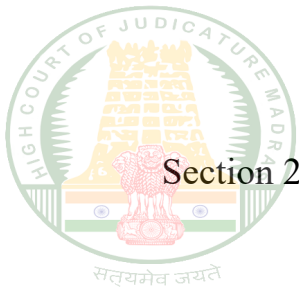
For Both Writ Petitions

For Petitioner(s): Mr.T.Mohan
Senior Counsel
for M/s. Adithya Reddy .J

For Respondent(s): Dr. B. Ramasamy, Senior Standing Counsel

Common Order

This case was heard on 15.04.2026 when Dr. B. Ramasamy, learned Senior Standing Counsel, entered appearance on behalf of the Respondents. The case was adjourned to determine whether complaints has been filed before the concerned Economic Offence Court and whether summons has been issued to the Petitioner following the sanction granted to prosecute for violations of



Section 200 of the Income Tax Act, 1961, under Section 276(B) of the Act.

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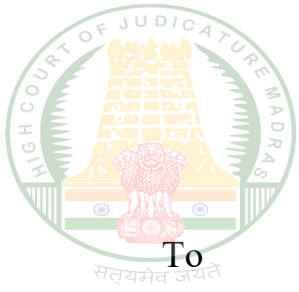
2. The learned Senior Standing Counsel for the Respondents submits that the case has been filed and steps are being taken to serve summons on the Petitioner. The Respondents are directed to file a status report by the next date of hearing. Within such time, the Respondents are also directed to file their counter, if indeed case has been already filed.

3. Meanwhile, the Respondents are directed to not to precipitate the issue before the concerned Economic Offences Court.

4. List these cases for counter and for further orders **15.06.2026**.

GBI

20-04-2026



To

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1. The Commissioner of Income Tax(TDS)
BSNL Building Tower-1, 1st Floor,
Greams Road, Chennai-600 006
2. The Deputy Commissioner of Income Tax
TDS Circle,-1, (1) Chennai 1
BSNL Building, Tower-1, 1st Floor, Greams Road, Chennai-600 006

WP No. 13509 of 2026

To

1. The Commissioner of Income Tax(TDS)
BSNL Building Tower-1, 1st Floor,
Greams Road, Chennai-600 006
2. The Deputy Commissioner of Income Tax TDS Chennai 1
BSNL Building, Tower-1, 1st Floor, Greams Road, Chennai



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C.SARAVANAN J.

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