

WP(MD) 25243 to 24248 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Special Original Jurisdiction)

Monday, the Fifteenth day of July Two Thousand and Twenty Four

PRESENT

The Hon`ble Mr.Justice C.SARAVANAN

WP(MD) Nos.25243 to 25248 and 17046 to 17048 of 2023
and

WMP(MD) Nos.21429, 21438, 21439, 21432, 21440, 21434, 21440, 14261, 14271
and 14263 of 2023

M/S.SENTHIL MURUGAN JEWELLERS
REP BY ITS PARTNER PANDURANGAN,
253A, 254, 255, WEST MASI STREET,
MADURAI 625 001

... Petitioner in all petitions

Vs

THE ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE (1) MADURAI,
OFFICE OF ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE(1), INCOME TAX TARIFF COMPLEX,
KULAMANGALAM ROAD,
MEENAMBALPURAM,
MADURAI - 625 002

... Respondent in all petitions

Prayer in WP(MD). 25243/ 2023 :

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus calling for the records in impugned order in DIN and Order No. ITBA/PNL/F/270A/2023-24/1056510081(1) dated 25.09.2023 for the assessment year 2017-18 on the file of the respondent and quash the same as illegal and against the principles of natural justice and direct the respondent to pass orders in accordance with law after the result of the main writ petition.



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Prayer in WMP(MD). 21429/ 2023 :

To pass an order of stay of all further proceedings in pursuance of the order issued by the respondent in DIN and Order No. ITBA/PNL/F/270A/2023-24/1056510081(1) dated 25.09.2023 for the assessment year 2017-18 pending disposal of the above writ petition.

Prayer in WP(MD). 25244/ 2023 :

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus calling for the records in impugned order in DIN and Order No. ITBA/PNL/F/271AAC (1)/2023-24/1056512517(1) dated 25.09.2023 for the assessment year 2017-18 on the file of the respondent and quash the same as illegal and against the principles of natural justice and direct the respondent to pass orders in accordance with law after the result of the main writ petition.

Prayer in WMP(MD). 21439/ 2023 :

To pass an order of Stay of all further proceedings in pursuance of the order issued by the respondent in DIN and Order No. ITBA/PNL/F/270A/2023-24/1056523561(1) dated 25.09.2023 for the assessment year 2018-19 pending disposal of the above writ petition.

Prayer in WP(MD). 25245/ 2023 :

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, calling for the records in impugned order in DIN and Order No. ITBA/PNL/F/270A/2023-24/1056523561(1) dated 25.09.2023 for the assessment year 2018-19 on the file of the respondent and quash the same as illegal and against the principles of natural justice and direct the respondent to pass orders in accordance with law after the result of the main writ petition.

Prayer in WMP(MD). 21439/ 2023 :

To pass an order of Stay of all further proceedings in pursuance of the order issued by the respondent in DIN and Order No. ITBA/PNL/F/270A/2023-24/1056523561(1) dated 25.09.2023 for the assessment year 2018-19 pending disposal of the above writ petition.



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Prayer in WP(MD). 25246/ 2023 :

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, calling for the records in impugned order in DIN and Order No. ITBA/PNL/F/271AAC(1)/2023-24/1056516419(1) dated 25.09.2023 for the assessment year 2018-19 on the file of the respondent and quash the same as illegal and against the principles of natural justice and direct the respondent to pass orders in accordance with law after the result of the main writ petition.

Prayer in WMP(MD). 21435/ 2023 :

To pass an order of Stay of all further proceedings in pursuance of the order issued by the respondent in DIN and Order No. ITBA/PNL/F/271AAC(1)/2023-24/1056516419(1) dated 25.09.2023 for the assessment year 2018-19 pending disposal of the above writ petition.

Prayer in WP(MD). 25247/ 2023 :

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus calling for the records in impugned order in DIN and Order No. ITBA/PNL/F/270A/2023-24/1056523563(1) dated 25.09.2023 for the assessment year 2019-20 on the file of the respondent and quash the same as illegal and against the principles of natural justice and direct the respondent to pass orders in accordance with law after the result of the main writ petition.

Prayer in WMP(MD). 21434/ 2023 :

To pass an order of stay of all further proceedings in pursuance of the order issued by the respondent in DIN and Order No. ITBA/PNL/F/270A/2023-24/1056523563(1) dated 25.09.2023 for the assessment year 2019-20 pending disposal of the above writ petition.

Prayer in WP(MD). 25248/ 2023 :

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus calling for the records in impugned order in DIN and Order No. ITBA/PNL/F/271AAC(1)/2023-24/1056510085(1) dated 25.09.2023 for the assessment year 2019-20 on the file of the respondent and quash the same as illegal and against the principles of natural justice and direct the respondent to pass orders in accordance with law after the



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result of the main writ petition.

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Prayer in WMP(MD). 21440/ 2023 :

To pass an order of Stay of all further proceedings in pursuance of the order issued by the respondent in DIN and Order No. ITBA/PNL/F/271AAC(1)/2023-24/1056510085(1) dated 25.09.2023 for the assessment year 2019-20 pending disposal of the above Writ Petition.

Prayer in WP(MD). 17046/ 2023 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in impugned order in DIN and Order No. ITBA/PNL/F/270A/2023-24/1054037204 (1) dated 29.06.2023 for the assessment year 2021 - 2022 on the file of the respondent and quash the same as illegal and against the principles of natural justice and direct the respondent to pass orders in accordance with law after the result of the main writ petition.

Prayer in WMP(MD). 14261/ 2023 :

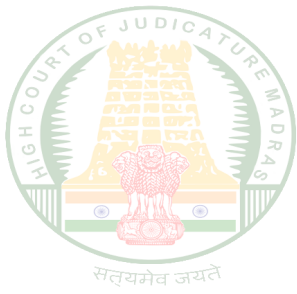
To pass an order of stay of all further proceedings in pursuance of the order issued by the respondent in DIN and Order No. ITBA/PNL/F/270A/2023-24/1054037204 (1) dated 29.06.2023 for the assessment year 2021- 2022 pending disposal of the above writ petition.

Prayer in WP(MD). 17047/ 2023 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in impugned order in DIN and Order No. ITBA/PNL/F/271AAC (1) /2023-24/1054037124 (1) dated 29.06.2023 for the assessment year 2021 - 2022 on the file of the respondent and quash the same as illegal and against the principles of natural justice and direct the respondent to pass orders in accordance with law after the result of the main writ petition.

Prayer in WMP(MD). 14271/ 2023 :

To pass an order of stay of all further proceedings in pursuance of the order issued by the respondent in DIN and Order No. ITBA/PNL/F/271AAC (1) /2023-24/1054037124 (1) dated 29.06.2023 for the assessment year 2021 - 2022 pending disposal of the above writ petition.



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Prayer in WP(MD). 17048/ 2023 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in impugned order in DIN and Order No. ITBA/PNL/F/271AAD (1) (ii)/2023-24/1054048779 (1) dated 29.06.2023 for the assessment year 2021-22 on the file of the respondent and quash the same as illegal and against the principles of natural justice and direct the respondent to pass orders in accordance with law after the result of the main writ petition.

Prayer in WMP(MD). 14263/ 2023 :

To pass an order of Stay of all further proceedings in pursuance of the order issued by the respondent in DIN and Order No. ITBA/PNL/F/271AAD (1) (ii)/2023-24/1054048779 (1) dated 29.06.2023 for the assessment year 2021-22 pending disposal of the above writ petition.

ORDER : These writ petitions coming up for orders on this day, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.S.KARUNAKAR, Advocate for the petitioner in all the petitions and of MR.N.DILIP KUMAR, Standing Counsel on behalf of the Respondent in all the petitions, the court made the following order:-

At request of the learned counsel for the petitioner, this case is adjourned

24.07.2024.

2. Interim order already granted by this Court is extended till then.

sd/-
15/07/2024

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/07/2024
Sub-Assistant Registrar
(C.S.I /II /III /IV)
Madurai Bench of Madras High Court,
Madurai - 625 023.



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To

THE ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE (1)
MADURAI,
OFFICE OF ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE(1),
INCOME TAX TARIFF COMPLEX,
KULAMANGALAM ROAD,
MEENAMBALPURAM,
MADURAI – 625 002

ORDER IN
WP(MD) Nos.25243 to 25248 and 17046 to 17048 of 2023
and
WMP(MD) Nos.21429, 21438, 21439, 21432, 21440,
21434, 21440, 14261, 14271 and 14263 of 2023
Date :15/07/2024

ED/ JGB /SAR- (18/07/2024) 6P / 2C

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