IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.3023, 3031, 3032, 3033, 3036 & 3037 of 2020
and
WMP.Nos.3540, 3547, 3545, 3550, 3546 & 3549 of 2020

B.Kubendran .... Petitioner in all WPs

Vs.

The Deputy Commissioner of Income Tax,
Central CIR 2 (1) Chennai,
Investigation Wing,
Room No.122, No.46, Old No.108,
Mahatma Gandhi Road, Nungambakkam,
Chennai - 600 034. .... Respondent in all WPs

Prayer in WP.3023/2020 : Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to challenge the impugned Assessment order passed by the Respondent in DIN:ITBA/AST/M/153C/2019-20/1023498867(1) under Section 143 (3) read with Section 153C of the Income Tax Act, 1961 for the Assessment Year 2012-13 dated 30.12.2019 and to quash the same as illegal, unreasonable, arbitrary and contrary to law.

Prayer in WP.3031/2020 : To challenge the impugned Assessment order passed by the Respondent in DIN.ITBA/AST/M/153C/2019-20/1023498937(1) under Section 143(3) read with Section 153C of the Income Tax Act, 1961 for the Assessment Year 2013-14 dated 30.12.2019 and to quash the same as illegal, unreasonable, arbitrary and contrary to law.

Prayer in WP.3032/2020 : To challenge the impugned Assessment order passed by the Respondent in DIN.ITBA/AST/M/153C/2019-20/1023498992(1) under Section 143(3) read with Section 153C of the Income Tax Act, 1961 for the Assessment Year 2014-15 dated 30.12.2019 and to quash the same as illegal, unreasonable, arbitrary and contrary to law.

Prayer in WP.3033/2020 : To challenge the impugned Assessment order passed by the Respondent in DIN.ITBA/AST/M/153C/2019-

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20/1023499054(1) under Section 143(3) read with Section 153C of the Income Tax Act, 1961 for the Assessment Year 2015-16 dated 30.12.2019 and to quash the same as illegal, unreasonable, arbitrary and contrary to law.

Prayer in WP.3036/2020 : To challenge the impugned Assessment order passed by the Respondent in DIN.ITBA/AST/M/153C/2019-20/1023499141(1) under Section 143(3) read with Section 153C of the Income Tax Act, 1961 for the Assessment Year 2016-17 dated 30.12.2019 and to quash the same as illegal, unreasonable, arbitrary and contrary to law.

Prayer in WP.3031/2020 : To challenge the impugned Assessment order passed by the Respondent in DIN.ITBA/AST/M/153C/2019-20/1023499259(1) under Section 143(3) read with Section 153C of the Income Tax Act, 1961 for the Assessment Year 2017-18 dated 30.12.2019 and to quash the same as illegal, unreasonable, arbitrary and contrary to law.

For Petitioner : Mr.Nithyaesh Natraj for
Mr.Deepan Uday in the above WPs
For Respondents: Mr.A.P.Srinivas,
Senior Standing Counsel in the
above WPs

C O M M O N O R D E R

Heard Mr.Nithyesh Natraj, learned Counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondents.

2. In this batch of writ petitions, the petitioner, an assessee on the file of the Deputy Commissioner of Income Tax, Central Circle 2 (1)/ respondent challenges six orders of assessment passed in terms of the provisions of the Income Tax Act, 1961 (in short 'Act'). The years in question are 2012-13, 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18. For the purposes of argument and since the facts involved are slightly different, the learned counsel for the petitioner splits the impugned orders into two batches, 2012-13, 2014-15 and 2017-18 being batch I and 2015-16, 2016-17 being batch II.

3. The admitted facts in common to both sets of writ petitions are that a search was conducted in the premises of C.Vijayabaskar on 07.04.2017. All files relating to the searched entity as well as those associated to him were centralized on 24.09.2019. Notices under Section 153C were issued on 25.10.2019. Incidentally the petitioner points out that the

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impugned orders of assessment refer to a notice under Section 143(2) that is stated to have been issued on nil.12.2019.

4. However, no notices have, admittedly been issued under Section 143(2) for any of the years in question. If the reference is to notice dated 07.12.2019, this is a questionnaire under Section 142(1) of the Act and not a notice under Section 143(2) of the Act. However, nothing turns on this error which is immaterial to decide the legal issue raised. The petitioner filed responses to the questionnaires and after taking note of the same, assessments have come to be completed on 30.12.2019 in terms of Section 143(3) read with Section 153C of the Act.

5. As regards the first set of writ petitions, the issues that are sought to be argued are (i) whether a notice under Section 143(2) of the Act is to be mandatorily issued prior to completion of an assessment in consequence of a notice under Section 153C and (ii) whether the provisions of natural justice have been satisfied in these cases. As regards the second set of writ petitions, in addition to the issues crystallized for batch one, an additional issue raised is as to whether the Assessing Authority was right in relying on a valuation report sought for and obtained by the investigating officer post proceedings for search.

6. I will advert to the above issues in seriatum.

7. On the question of issue of notice under Section 143(2) of the Act, the petitioner relies on the judgment of the Supreme Court in the case of Assistant Commissioner of Income Tax and another vs. Hotel Bluemoon (321 ITR 362). Assessments in that case had been framed under Section 158BD of the Act and had travelled in appeal to the High Court under Section 260A. One of the two substantial questions raised was whether on the facts and in circumstances of the case the issuance of notice under Section 143 (2) of the Income Tax Act, 1961 within the prescribed time-limit for the purpose of making the assessment under Section 143(3) of the Income Tax Act, 1961 was mandatory?

8. The scheme of assessment under erstwhile Chapter XIVB of the Act, provided for the framing of assessments for ten previous years prior to the date of search under Section 132 of the Act. Section 158BC provided for assessments to be framed upon the searched person/entity and Section 158BD on persons/entities in relation to whom materials had been found in the course of the search.

9. The determination of undisclosed income of the block period in the manner was laid down in Section 158BB and Section 158 BC that stated specifically that the provisions of Section

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142, Sections 143(2) and (3), Section 144 and Section 145 shall, so far as may be, apply. Circular 717 dated 14.08.1995 issued by the Central Board of Direct Taxes (CBDT) reiterated this in paragraph 39.3 (3) under the heading, procedure for making a block assessment. Considering this position, the Bench held that a notice under Section 143(2) was mandatory, in the absence of which, the assessment made would stand vitiated.

10. Revenue attempted to argue in that case that the expression so far as may be, applies indicated that reference to Section 143(2) therein was not mandatory, but optional. This was negated by the Court stating that where an Assessing Officer intended to make an assessment for repudiation of the return filed by an assessee under Section 158BC, he has necessarily to apply the provisions of Sections 142, 143(2) and (3). The petitioner before me, relies upon this decision greatly.

11. Per contra, Mr.Srinivas, relies on the following decisions:

1. CIT Vs. Rangroopchand Chordia ((2016) 241 Taxman 221 (Madras)
2. Tarsem Singla Vs DCIT ((2016) 385 ITR 138 (Punjab & Haryana))
3. Ashok Chaddha Vs ITO ((2011) 337 ITR 399 (Delhi)
4. CIT Vs Promy Kuiakose ((2016) 386 ITR 597 (Kerala))
5. CIT Vs. Vijaybhai N.Chandrani ((2013) 357 ITR 713 (SC))
6. J.R. Tantia Charitable Trust Vs DCIT ((2011) 15 taxmann.com 311 (Rajasthan)

12. Revenue argues that the language of Section 158BC is different from that of Section 158C and where the former specifically refers to a notice under Section 143(2), the latter merely states that a notice may be issued to the assessee and that the provisions of this Act shall, so far as may be, apply accordingly, as if such return were a return required to be furnished under Section 139. Thus, in the absence of specific reference to Section 143(2), the only stipulation being that the assessment be completed in line with the provisions of the Act, it would suffice that the assessment be completed in accordance with law and the principles of natural justice. This is, he says, the view that has been taken by the High Courts in the decisions relied upon by the revenue.

13. The provisions of Section 158BC (b) setting out the procedure for block assessment are extracted below:

> 'Procedure for block assessment.
>
> 158BC. Where any search has been conducted under section 132 of books of account, other documents or assets are requisitioned under Section 132A, in the case of any person, then, --

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(a) .....

(b) the Assessing Officer shall proceed to determine the undisclosed income of the block period in the manner laid down in section 158BB and the provisions of section 142, sub-sections (2) and (3) of section 143 [section 144 and section 145] shall, so far as may be, apply;'

14. The provisions of Section 153A(1) (a) deal with assessment in cases of search or requisition and are extracted below:

'[Assessment in case of search or requisition.

153A. [(1) Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, in the case of a person where a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A after the 31st day of May, 2003, the Assessing Officer shall--

(a) issue notice to such person requiring him to furnish within such period, as may be specified in the notice, the return of income in respect of each assessment year falling within six assessment years [and or the relevant assessment year or years] referred to in clause (b), in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed and the provisions of this Act shall, so far as may be, apply accordingly as if such return were a return required to be furnished under Section 139,

(b) assess or reassess the total income of six assessment years immediately preceding the assessment year relevant to the previous years in which such search is conducted or requisition is made [and for the relevant assessment year or years]:'

15. In the case of Rangroopchand Chordia, a Division Bench of this Court dealt with a statutory appeal filed by the revenue under Section 260A of the Act. The appeal had been admitted on two substantial questions relating to whether an addition of undisclosed income may be made on the basis of loose sheets found in the search, particularly when the assessee therein had accepted, in his sworn statement, that the information contained in the sheets reflected his undisclosed income. In that case the assessee had not filed a return within the time stipulated in

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the notice issued under Section 158BC. The return had been filed one year and seven months after the date of the notice and there was only three days left for the department to complete the assessment.

16. The Bench thus stated that a notice under Section 143 (2) could not be issued, since the issuance of such notice contemplated adherence to the principles of natural justice. Since the assessee had created a situation to his advantage by defaulting on the requirement to comply with the notice under Section 158BC, he should not be permitted to take advantage of such default. It was in that context that the Bench held that the decision in the case of Blue Moon should be seen to come to the aid of a person, who had filed his return within the time stipulated in the statutory notice, and not one who had defaulted.

17. Both decisions, that of the Supreme Court in Blue Moon as well as this Court in Rangroopchand Chordia, are in the context of erstwhile Chapter-XIV B and neither decision comes to the aid of the petitioner in this case, since it would not answer the argument in relation to whether the issuance of notice under Section 143(2) was mandatory in the context of an assessment under Section 153A/C as well.

18. The Delhi High Court in Ashok Chaddha (supra) had framed a substantial question specifically on whether the issue of a notice under Section 143(2) was mandatory for finalisation of assessment under Section 153A. This case is thus on point as far as the present writ petition is concerned. The assessee therein relied on a slew of decisions of the Supreme Court and various High Courts for the proposition that notice under Section 143(2) was mandatory. However, the Bench, after an elaborate discussion negates the plea of the assessee, concluding that the issuance of notice was not mandatory in the case of an assessment under Section 153A.

19. The discussion, running between paragraphs 7 and 13 are extracted below:

> '7. On the other hand, learned counsel for the Revenue argues that the assessment being under s.153A, there is no requirement of issue of notice under s, 143 (2)of the Act. He submits that in any case, there is no prescribed proforma for issuing the notice. The notice is usually issued in the proforma marked as "ITNS-33". It is a communication by the AO to the assessee giving him the opportunity as required under s. 143 (2). Therefore, once the assessee has been put to notice and given opportunity to attend the office, the requirement of s. 143(2) is complete whether notice is

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issued in proforma "ITNS-33" or in any other format. In the present case, the AO had communicated his intention to scrutinize the return by way of two letters and afforded opportunity to the assessee to produce necessary accounts, documents or evidence. Therefore, the requirement, if any, of s. 143(2) has been satisfied.

8. Admittedly, the assessee was issued a notice under s. 153A of the Act, in response to which he had filed a return of income. Thereafter, two detailed questionnaires were issued to the assessee before the completion of assessment s. 153A of the Act provides procedure for assessment in case where a search is initiated or documents are requisitioned. The relevant portion of s. 153A is reproduced here under:

> "Sec. 153A -Assessment in case of search or requisition [1] Notwithstanding anything contained in s. 139, s. 147, s. 148, s. 149, s. 151 and s. 153, in the case of a person where a search is initiated under s. 132 or books of account, other documents or any assets are requisitioned under s. 132A after the 31st day of May, 2003, the AO shall –
>
> (a) issue notice to such person requiring him to furnish within such period, as may be specified in the notice, the return of income in respect of each assessment year falling within six assessment years referred to in cl. (b), in the prescribed 3 form and verified in the prescribed manner and setting forth such other particulars as may be prescribed 3 and the provisions of this Act shall, so far as may be, apply accordingly as if such return were a return required to be furnished under s. 139 ;"

9. There is no specific provision in the Act requiring the assessment made under s. 153A to be after issue of notice under s. 143(2) of the Act. Learned counsel for the assessee places heavy reliance on the judgment of the Hon'ble Supreme Court in Hotel Blue Moon (supra) wherein it was held that the where an assessment has to be completed under s. 143(3) r/w s. 158BC, notice under s. 143(2) must be issued and omission to do so cannot be a procedural irregularity and the same is not curable. It is to be noted that the above said judgment was in the context of s. 158BC. Clause (b) of s. 158BC expressly provides that "the AO shall proceed to determine the undisclosed income of

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the block period in the manner laid down in s. 158BB and the provisions of s. 142, sub-ss (2) and (3) of s. 143, s. 144 and s. 145 shall, so far as may be, apply. This is not the position under s. 153A. The law laid down in Hotel Blue Moon, is thus not applicable to the facts of the present case.

10. The decision of Lunar Diamond Ltd. (supra), Vardhman Estates (supra) and Bhan Testiles (supra) relied upon by learned counsel for the assessee related to the requirement of service of notice upon the assessee within a prescribed time and thus not applicable to the present case. The case of Pawan Gupta (supra) related to mandatory issue of notice under s. 143(2) of the Act in the case of regular assessment as also on block assessment. This being not a case of assessment based on search under s. 153(A), the same is not applicable to the present case. In the case of Raj Kumar Chawla (supra) relied upon by learned counsel for the assessee was that of the Tribunal, wherein, a view was taken that if a return filed under s. 148 of the Act is sought to be scrutinized, the compliance of provision contained in proviso under s. 143(2) of the Act is mandatory. The issue of requirement of notice under s. 143(2) for an assessment under s. 147 came up for consideration before this Court recently in CIT v. Madhya Bharat Energy Corpn. IT Appeal No.950 of 2008 decided on 11th July, 2011. In that case also, this Court has held that in the absence of any specific provision under s. 147 of the Act, the issuance of notice under s. 143(2) cannot be held to be a mandatory requirement.

11. It is also to be noted that s. 153A provides for the procedure for assessment in case of search or requisition. Sub-s. (1) starts with non-obstante clause stating that it was "notwithstanding" anything contained in ss. 147, 148 and 149, etc. Clause (a) thereof provides for issuance of notice to the person searched under s. 132 or where documents etc are requisitioned under s. 132(A), to furnish a return of income. This clause nowhere prescribes for issuance of notice under s. 143(2). Learned counsel for the assessee/appellant sought to contend that the words, "so far as may be applicable" made it mandatory for issuance of notice under s. 143(2) since the return filed in response to notice under s. 153A was to be treated as one under s. 139. Learned counsel relies upon R.Dalmia v. CIT (supra) wherein the question of issue of notice under s. 143(2) was examined with

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reference to s. 148 by the Supreme Court in the context of s. 147. The Apex Court held as under (page 488):

> "As to the argument based upon ss. 144A, 246 and 263, we do not doubt that assessments under s. 143 and assessments and reassessments under s. 147 are different, but in making assessment and re-assessments under s. 147 the procedure laid down in sections subsequent to s. 139, including that laid down by s. 144B, has to be followed."

12. The case of R. Dalmia v CIT (supra) primarily was with regard to applicability of s. 144B and s. 153 (since omitted w.e.f. 1st April,1989) to the assessment made under ss. 147 and 148 and thus cannot be said to be the decision laying down the law regarding mandatory issue of notice under s. 143(2).

13. The words 'so far as may be' in cl. (a) of sub s. (1) of s. 153A could not be interpreted that the issue of notice under s. 143(2) was mandatory in case of assessment under s. 153A. The use of the words, 'so far as may be' cannot be stretched to the extent of mandatory issue of notice under s. 143(2). As is noted, a specific notice was required to be issued under cl. (a) of sub-s. (1) of s. 153A calling upon the persons searched or requisitioned to file return. That being so, no further notice under s. 143(2) could be contemplated for assessment under s. 153A.'

20. The Punjab & Haryana High Court applies the same ratio in an identical challenge before it in the case of Tarsem Singla.

21. The Kerala High Court in Promy Kuriakose (supra) was also dealing with a statutory appeal wherein one of the substantial questions related specifically to the issue of whether a notice under Section 143(2) was mandatory and has to be issued in line with the procedure stipulated under Section 139 of the Act. The Bench relied on the decision of the Delhi High Court in Ashok Chaddha's case and the Punjab & Haryana High Court in Tarsem Singla (supra), reiterating their conclusion that there was no requirement for a notice to be issued under Section 143(2) for completion of an assessment under Section 153C and thus the question of adhering to the time limit prescribed under the proviso to Section 143(2) did not arise.

22. The difference in the language of Section 158 BC and Section 153A must be attributed sufficient weightage. While there is specific reference to the provisions of Section 143(2) in Section 158 BC, such reference is conspicuous by its absence

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in Section 153A. Section 153A only states that an assessment in terms thereof shall be completed in terms of the provisions of the Income Tax Act, 1961 as if such return were a return required to be furnished under Section 139.

23. It would thus suffice that in framing an assessment under Section 153A, due regard must be given to the principles of natural justice, which requirement will stand satisfied either by issuance of notice under Section 143(2) or a questionnaire under Section 142(1). In this case, a questionnaire has been issued.

24. I am, thus in agreement with the ratio of the decisions cited above and answer this legal issue in favour of the revenue.

25. On the question of adherence to the principles of natural justice, the relevant sequence of dates and events is that a notice under Section 153C was issued on 25.10.2019 in regard to a search conducted in 2017. Unfortunately neither the affidavit filed in support of the writ petitions nor the impugned orders of assessment anywhere mention the date of search and it was only in the course of the submissions made orally that the date of search was noted by me as 07.11.2017. The limitation for completion of assessments would be the 31st of December, 2019. The impugned orders state that centralization of the assessments took place only on 24.09.2019 and pursuant to the centralization, notices under Section 153C were issued on 25.10.2019, leaving barely a period of a little over two months for completion of six search assessments.

26. The notice under Section 153C called upon the petitioner to file returns within a period of 8 days from service of the notice and the returns have been filed on 07.12.2019, in all cases, beyond the period granted by the respondent. On the same date a questionnaire under Section 142 (1) has been issued calling for various particulars in response to which the petitioner has filed replies dated 13.12.2019 furnishing some of the particulars sought. The impugned orders have come to be passed on 30.12.2019 without further reference to the petitioner.

27. In respect of batch-1, dealing with Assessment Years (AY) 2012-13, 2013-14, 2014-15 and 2017-18, the impugned assessments proceed on the basis that the petitioner has purchased certain immovable properties, which were not admitted in the petitioner's returns of income. The purchase cost has come to be added as undisclosed investment. The questionnaire issued notice under Section 142(1) called for various particulars such as a brief note on the activities carried out during the relevant year, a copy of computation of income,

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statement of gross profit, audited financials, details of movable and immovable assets, details of sundry debtors and creditors, bank statements and documentary evidences for remittance of statutory liabilities.

28. In its response, the petitioner has stated that all details of movable and immovable properties have been disclosed in the return of income filed. It was thus incumbent upon the respondent, to have, in the aforesaid circumstances issued a show cause notice putting the petitioner to notice of the properties of which he appears to have collated information found reflected in the order of assessment, and the purchase cost of which, have been added as undisclosed income. Such details however, find mention only in the impugned order and no opportunity has been furnished to the petitioner, prior to passing thereof, which in my view, constitutes a violation of the principles of natural justice.

29. As far as AY 2015-16 and AY 2016-17 are concerned, no doubt pursuant to the notice under Section 153C, a show cause notice has been issued on 16.11.2019 proposing the addition of undisclosed income from quarrying. The petitioner has replied to the same on 25.11.2019 objecting to the proposal. On 07.12.2019, a questionnaire under Section 142(1) has been issued calling for the same particulars as for the other assessment years under batch-1. The procedure adopted appears to be skewed in so far as normally it is the questionnaire that is issued first and a show cause notice thereafter, after receiving basic and primary details from the petitioner.

30. Be that as it may, a reply was filed by the petitioner to the questionnaire on 13.12.2019 as well a further response to show cause notice on 19.12.2019 wherein he states:

'19/12/2019

From
. . . .
To
. . . .
Respected Sir,

SUB: - Furnishing of particulars to your Show Cause Notice –
Completion of Assessment – Reg.

REF:- PAN – DHMPK7405P / DCIT / Cent. Circle 2 (1)/Chennai / AY2015-16/Your Notice No.ITBA/AST/F/153C(SCN)/2019-20/1020563310(1) dated 16/11/2019. My reply letter dt.25.11.2019 filed on 18.12.2019.

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In response to the above mentioned Show Cause Notice, the following further particulars are furnished.

1) In the first place I object to your jurisdiction u/s 153 C of the IT Act, 1961 there was no seized material found at Shri. C. Vijayabaskar's search to warrant assessment jurisdiction u/s 153 C of the Act on me from the issues raised by you in your assessment proceedings notice it is observed that the assessment on me is being proceeded with on the basis of valuation report, which is an opinion having more than two views and not on the seized materials.

2) The assessee submits that, Sir, Your good office has gained jurisdiction over the assessee's file only on 24.09.2019 from assessee's earlier AO, Pudukottai. The assessee assumes that you gained jurisdiction after you were put in position of the seized materials, if any on 01.11.2019. Therefore the time limit for completion of assessment is 31.12.2020 and not 31.12.2019. Therefore the assessee request you not to be in haste and hurry for your notice u/s 153C was served on the assessee only on 01.11.2019 and to complete the assessment on 31.12.2019 will be legally untenable. The assessee will be thankful to you for your response on the jurisdiction and on the time limit for passing assessment order, so that the assessee will have the opportunity to exercise his legal rights on this genuine issue.

Thanking you

. . . .

31. The impugned order has come to be passed on 30.12.2019 without further reference to the petitioner. In this case as well, I am of the view that the assessments have certainly been completed in haste. When the search has been completed on 07.04.2017, there was no necessity to have waited till 20.09.2019 for centralization, and issue notices under Section 153C only on 25.10.2019. Any delay on the part of the petitioner in responding to the notices appears insignificant in the face of the enormous delay by the Income Tax Department in taking stock of the search material, centralizing the cases and issuing the notices in time, particularly, since it is their case that the assessment get time barred on 31.12.2020.

32. The petitioner has, for AY 2015-16 and AY 2016-17, specifically sought more time to make his submissions on the merits of the matter, relating to alleged undisclosed income from quarrying operations and seigniorage fee. The respondent

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officer has, in making additions as aforesaid, simply ignored this request.

33. As regards the question of valuation by the investigating officer, Revenue relies on the provision of Section 132(9D) that reads as follows:

> '132(9D) The authorised officer may, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, make a reference to a Valuation Officer referred to in section 142A, who shall estimate the fair market value of the property in the manner provided under that section and submit a report of the estimate to the said officer within a period of sixty days from the date of receipt of such reference.'

34. The Investigating officer is thus, empowered to refer an issue to valuation even during the process of search. However, such report has to be put to the assessee and his full and complete response sought prior to using the same against him. This has not been done in the present case. Thus, while the reference to valuation is in order, the decision making process is flawed and in violation of the principles of natural justice.

35. There is no explanation set forth in counter or at the time of hearing to explain why the assessment had been taken up for completion, at the very fag end of limitation and for this reason, I believe I would have been justified, had I annulled the assessments, as a second innings is not to be granted to the department, merely as a matter of rote. However, and solely as a matter of prudence, I set aside the assessments with a direction to the respondent to issue notices afresh, hear the petitioner and pass orders of assessments within a period of eight (8) weeks from today, with sufficient time being given to the petitioner to putforth his submissions on merits.

36. These writ petitions are disposed as above. MPs are closed with no order as to costs.

Sd/-

Assistant Registrar(CS III)

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Sub Assistant Registrar

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rkp/vs/sl

To

The Deputy Commissioner of Income Tax,
Central CIR 2 (1) Chennai,
Investigation Wing,
Room No.122, No.46, Old No.108,
Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

+1 cc to Mr.A.P.Srinivas, Senior Standing Counsel Sr No.22589

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and
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09.04.2021

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