IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.04.2021

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THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.19481 of 2018
and W.M.P.No.22913 of 2018

Harini Subramani ... Petitioner

-vs-

1.Union of India,
Rep., by its Secretary (Revenue),
Ministry of Finance
(Department of Revenue)
No.137, North Block,
New Delhi-110 001.

2.Central Board of Direct Taxes,
Through Chairman,
Ministry of Finance,
North Block, New Delhi-110 001.

3.Income Tax Officer,
Non-Corporate Ward 23(1) CHE (TBM),
Tambaram, Chennai-34. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the third respondent to allow the petitioner to file his income-tax return for the assessment year 2018-19 either manually or through the e-filing facility, without quoting his Aadhaar number or Aadhaar Enrolment ID, and further forbear the third respondent, or any other authority acting under or on behalf of the third respondent, from taking any coercive steps, in any manner, against the petitioner under the Income-tax Act, 1961 in lieu of any obligation flowing from s.139AA of the Income-tax Act, 1961 for the assessment year 2018-19.

For Petitioner :Mr.Rahul Unnikrishnan

For Respondents :Ms.Hema Muralikrishnan,
Senior Standing Counsel

ORDER

The relief sought for in the present writ petition is to direct the third respondent to allow the petitioner to file his income-tax return for the assessment year 2018-19 either manually or through the e-filing facility, without quoting his Aadhaar number or Aadhaar Enrolment ID, and further forbear the third respondent, or any other authority acting under or on behalf of the third respondent, from taking any coercive steps, in any manner, against the petitioner under the Income-tax Act, 1961 in lieu of any obligation flowing from s.139AA of the Income-tax Act, 1961 for the assessment year 2018-19.

2.It is submitted by the learned counsel on either side that the issues raised in the present writ petition had already been decided by the Hon'ble Supreme Court of India in the case of K.S.Puttaswamy (Retd) vs. Union of India reported in (2019) 1 SCC 1.

3.Thus, the relief as such sought for in the present writ petition cannot be considered and accordingly, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

abr

To

1.The Secretary (Revenue),
Union of India, Ministry of Finance
(Department of Revenue)
No.137, North Block,
New Delhi-110 001.

2.The Chairman,
The Central Board of Direct Taxes,
Ministry of Finance,
North Block, New Delhi-110 001.

3.The Income Tax Officer,
Non-Corporate Ward 23(1) CHE (TBM),
Tambaram, Chennai-34.

+1cc to Ms.Hema Muralikrishnan, Advocate SR.26697

W.P.No.19481 of 2018

srg 09/06/2021