



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **18.08.2021**

CORAM

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

W.P. (MD)No.14791 of 2021

and

W.M.P. (MD)Nos.11697 and 11698 of 2021

M/s.S.R.Trust,
Represented by its Trustee,
B.Kannan

... Petitioner

Vs.

The Principal Commissioner of Income Tax
Central-2,
No.46 M.G.Road,
Chennai-600 034.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, to call for the records on the file of the respondent in PAN: AACTS0376F in issuing the impugned notice in ITBA/COM/F/17/2021-22/1034745653(1) dated 10.08.2021 under Section 12AA(3) of the Income Tax Act, 1961 and quash the same as illegal, arbitrary.

For Petitioner	: Mr.R.Sivaraman
For Respondent	: Mr.T.R.Senthilkumar
	Senior Standing Counsel

ORDER

The prayer sought for herein is for a Writ of Certiorari Mandamus to call for the records on the file of the respondent in PAN No.AACTS0376F in issuing impugned notice in ITBA/COM/F/17/2021-22/1034745653(1) dated 10.08.2021 under Section 12AA(3) of the Income Tax Act, 1961 [hereinafter referred to as the "Act" for short] and to quash the same.

2.The short facts which are required to be noticed for the disposal of this writ petition reads thus:-

2.1.The petitioner being a Public Charitable Trust was registered under Section 12A(a) of the Act, by the Commissioner of Income Tax, Madurai, by order dated 29.01.1987. The petitioner Trust is running a hospital at Madurai and it is assessed in PAN No.AACTS0376F, on the file of the Assistant Commissioner of Income



Tax, Central Circle-1, Madurai.

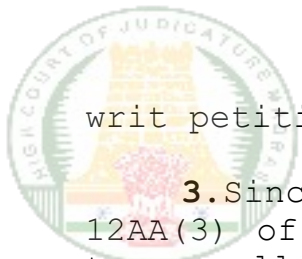
2.2. In this regard, it is to be noted that, there has been a search under Section 132 of the Act carried out in the premises of the hospital concern run by the petitioner trust sometime in the year 2014, following which, notice under Section 153 C of the Act, dated 16.03.2016 was issued for the assessment years 2009-10 to 2015-16.

2.3. In response to the said notice issued under Section 153 C of the Act, the petitioner filed IT returns electronically under Section 143 (3) read with 153 C of the Act on 03.08.2016 for the assessment years 2013-14, 2014-15 and 2015-16 and also filed manual returns on 12.08.2016 for the assessment years 2009-10, 2010-11, 2011-12 and 2012-13.

2.4. The assessment for assessment years 2009-10 to 2015-16 were completed by the revenue by order dated 31.12.2016 and the respondent computed the total taxable income for the relevant assessment years. Felt aggrieved over the said computation of the assessment made by the revenue, the petitioner filed appeal before the CIT (Appeal), Chennai. The CIT (Appeal), vide its common order dated 02.04.2018 allowed the appeals filed by the petitioner by stating that proceedings initiated under Section 153 C of the Act is untenable and bad in law. As against the said order passed by the CIT (Appeal), Chennai, the revenue preferred Tax Case Appeal in TCA No.161 to 167 of 2020 before this Court, which were also dismissed by confirming the order passed by the CIT (Appeal), Chennai, by order of this Court dated 24.11.2020.

2.5. However, subsequently, second search under Section 132 of the Act was carried on 12.09.2016 and pursuant to which, Section 153 C notice was issued on 04.09.2018 for the assessment years 2012-13 to 2016-17 and that has ended in the assessment orders dated 25.06.2021 for the assessment years 2014-15, 2015-16 and 2016-17. Those assessment orders had also been challenged in W.P.(MD) Nos.12127, 12128 and 12129 of 2021, where some interim orders have been passed and those writ petitions are pending.

2.6. In this regard, it seems that, the respondent revenue, having allegedly noticed some violations in dealing with finances by the petitioner trust, has decided to initiate action to cancel the registration enjoyed by the petitioner trust and accordingly, a notice under Section 12AA(3) of the Act was issued on 10.08.2021. Under this notice, an opportunity of personal hearing has been given, according to which, the petitioner assessee is directed to appear before the respondent on 18.08.2021, at 03.00 p.m., that is today, to show cause why the registration already being enjoyed by the petitioner assessee shall not be cancelled. Only at this juncture, challenging the said notice under Section 12AA(3) of the Act, on 08.08.2021, the petitioner assessee has filed the present



writ petition with the aforesaid prayer.

3. Since the impugned proceedings is only a notice under Section 12AA(3) of the Act, pursuant to which, the petitioner assessee has to normally appear before the respondent to show cause as to why the proceedings initiated under the impugned notice shall not be proceeded further. But, the petitioner has chosen to file this writ petition, according to the learned counsel appearing for the petitioner, Mr.R.sivaraman, on the ground that, the respondent has no jurisdiction to issue such a notice as of now, in view of the new regime having been introduced by the Act called 'Finance Act, 2021', which comes into effect from 01.04.2021. Elaborating further of his submission, the learned counsel appearing for the petitioner / assessee has pointed out that, as per the Finance Act, 2021, by introduction of Section called 12AB, there has been a new procedure for fresh registration of trust and charitable institution envisaged.

4. In this context, the learned counsel has taken this Court to the erstwhile provisions 12A, 12AA and the newly inserted provision, that is 12AB of the Act.

5. In this context, it is pertinent to be pointed out that, according to the learned counsel, Sub-Section 5 of Section 12AA has been inserted under the Finance Act, 2021, which says that '*Nothing contained in this Section shall apply on or after the 1st day of April 2021*'. Heavily relying upon Section 12AB, the learned counsel would contend that, what are all the procedures available under 12AA, either for grant of registration or for cancellation of registration are no more available for the respondent revenue on and from the 1st day of April 2021. Instead, the new procedure as contemplated under Section 12AB since has been introduced, under which, the exhaustive procedure has been provided for the trust and charitable institution like the petitioner to adopt for making a fresh application to get a fresh registration. In this context, it is the contention of the learned counsel for the petitioner that, a new application under Form 10A has been made through online on 04.05.2021 under Sub-Clause (i) of Clause (ac) of Sub-Section (1) of Section 12A of the Act. Therefore, if any such application is made under the Sub-Clause as contemplated under the new regime, such application shall be processed and the authorities shall pass an order in writing registering the trust or institution for a period of five years.

6. Relying upon this provision as well as the application made by the petitioner assessee, the learned counsel for the petitioner would further submit that, in view of the new regime, as introduced by the Finance Act, 2021, in the context of Section 12AB it becomes mandatory on the part of the trust or charitable institution like the petitioner to make an application under Section 12A(1)(ac)(i) of

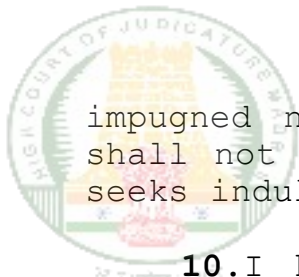


the Act and if any such application is made, the same shall be dealt with in the manner provided under Section 12AB of the Act.

7. Expanding further his arguments, the learned counsel appearing for the petitioner would contend that, as per the procedure under Section 12AB of the Act, the Principal Commissioner/Commissioner, on receipt of an application made under Clause (ac) of Sub-section (1) of Section 12A of the Act shall, where the application is made under Sub-Clause(i) of the said Clause, pass an order in writing registering the trust or institution for a period of five years. Therefore, the learned counsel would canvass the point that, since under the new regime, such an application has been made under Sub-Clause (i) of Clause (ac) of Sub-Section (1) of Section 12A of the Act, which is also a new introduction under the Finance Act, 2021 with effect from 01.04.2021, such application shall be processed and registration shall be granted in writing for a period of five years.

8. However, insofar as any alleged violation of the trust, which is already enjoying the registration under Section 12A of the Act before 1996 regime or under 12AA of the Act after 1996 regime, in order to cancel such registration, action can be initiated by the respondent revenue under Sub-Section 4 of Section 12AB of the Act. Herein the case on hand, the learned counsel appearing for the petitioner submitted that, Sub-Section 3 of Section 12AA has been invoked by issuance of notice dated 10.08.2021, whereas all the provisions including Sub-Section 3 of Section 12AA is no more available for the respondent to act upon, in view of Sub-Section 5 of Section 12AA having been introduced by the Finance Act, 2021, under which, nothing contained in that Section shall apply on or after the 1st day of April, 2021.

9. Therefore, the sum and substance of the arguments advanced by the learned counsel appearing for the petitioner in this regard is that, in view of Sub-Section 5 of Section 12AA, the entire procedure contemplated under Section 12AA of the Act, which was the regime upto 31st March, 2021, is no more available in the statute book. Therefore, if at all any action to be taken against the existing trust or charitable institution, it is open to the respondent revenue to take such action, only after adopting the procedure under Section 12AB of the Act by registering the trust or charitable institution concern under the new regime and for which, since the application was made already on 04.05.2021 by the petitioner trust, the application should be disposed of granting registration as contemplated under Section 12AB(1)(a) and after granting such registration, it may be open to the respondent to invoke the other provisions namely Sub-Section (4) and (5) of Section 12AB of the Act and since the granting of registration is not completed as of now, unless and until the application pending before the respondent is decided, the respondent does not have any jurisdiction to issue the

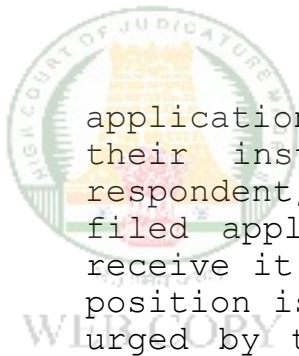


impugned notice dated 10.08.2021. Therefore, the impugned order shall not stand in the legal scrutiny. Hence, the learned counsel seeks indulgence of this Court to interfere with the said order.

10.I have heard Mr.T.R.Senthilkumar, learned Standing Counsel appearing for the respondent revenue, who on instructions, would submit that, insofar as the point urged by the petitioner side that the respondent does not have jurisdiction to issue the impugned show cause notice dated 10.08.2021, in view of the new regime having been introduced under the Finance Act, 2021 by inserting the provision called 12AB of the Act is concerned, that can be construed that if any violation is noticed on the part of the petitioner trust or institution, that is after re-registration or fresh registration as contemplated under new regime, subsequently the Income Tax Department has got power to initiate action to cancel such registration by invoking Sub-Sections 4 & 5 of the Section 12AB. The learned Standing Counsel would also urge that, the word 'subsequently' occurred in Sub-Section 4 of Section 12AB shall be construed that, whatever the violations noticed in respect of any trust or institution subsequent to the registration of those institutions or trust under the new regime as a fresh registrant that action can be prospectively taken subsequent to such registration. However insofar as those trusts or institutions, which are enjoying the registration under old regime either by Section 12A or 12AA, the word 'subsequently' shall be construed that, during the existing registration under old regime, if any violation is noticed, that can also be dealt with under Sub-Sections (4) or (5) of Section 12AB under the new regime. Therefore, the word 'subsequently' cannot have such a pedantic interpretation as has been sought for by the petitioner assessee, he contended.

11.By making these submissions the learned standing counsel appearing for the respondent revenue would further submit that, since personal hearing as contemplated under Section 12AA(3) of the Act has been given through the impugned notice, pursuant to which the petitioner assessee can appear before the respondent and to show cause as to why the registration enjoyed by the petitioner trust shall not be withdrawn, by producing the relevant documents to the satisfaction of the revenue. Without utilizing the said opportunity of personal hearing, the petitioner assessee ought not to have rushed to challenge the impugned show cause notice. Therefore, on that ground also, the petitioner cannot have a successful challenge against the impugned show cause notice, he contended.

12.He also submitted that, assuming that the arguments advanced by the petitioner side as projected by the learned counsel appearing for the petitioner that in view of the pendency of the application dated 04.05.2021, without disposing the same under Section 12AB(1) (a) of the Act, the present action initiated under the impugned notice ought not to have been issued is concerned, no such



application to the best of the knowledge of the respondent, as per their instructions, either been received or pending with the respondent, but it is for the petitioner to establish that he has filed application on 04.05.2021 enabling the proper authority to receive it and to act upon as contemplated and unless and until that position is clarified and established, even the ground that has been urged by the learned counsel appearing for the petitioner is not available to the petitioner side to make all these submissions. Therefore, the learned counsel appearing for the respondent seeks dismissal of this writ petition.

13.I have considered the said rival submissions of the learned counsel appearing for the parties and have perused the materials placed before this Court.

14.Normally, as against the show cause notice, writ petition is not entertained or cannot be entertained by this Court, as the parties, who suffered with show cause notice shall give show cause to the authorities concerned, who issued such notice and in case if any personal hearing is given, such opportunity shall be utilised by the person, to whom the opportunity is given by the authority concerned.

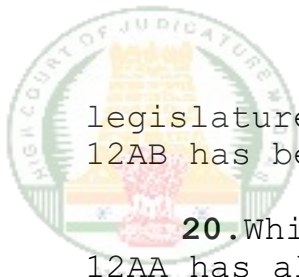
15.However, there are exceptions to the general rule in entertaining the writ petition against the show cause notice, where if such an interference is required for want of jurisdiction or violation of statutory provision, certainly, this Court can entertain such petition by invoking the extraordinary jurisdiction of this Court under Article 226 of the Constitution.

16.In the present case, one such point has been projected by the learned counsel appearing for the petitioner, where he has made elaborate submissions as has been recorded hereinabove.

17.I have analyzed the said submissions of the learned counsel appearing for the petitioner. No doubt the petitioner had enjoyed the registration, which was granted to the petitioner on 29.01.1987 as a public or charitable trust, within the meaning of Section 12A (a) of the Act, which was available before 1996. Subsequently, after 1996, the provision 12AA was introduced under which only thereafter such kind of registration is being made.

18.While so, under the earlier regime either under Section 12A or 12AA, once the registration is granted, unless and until it is cancelled by the authority for the reason stated or the procedure to be adopted as has been provided in the said Sections, the trust or institutions can enjoy such registration endlessly.

19.In order to avoid this unending time period and to restrict such kind of registration, as that was the prevailing situation, the



legislature thought it fit to introduce new regime and thus Section 12AB has been introduced.

20. While introducing Section 12AB, Sub-Section 5 of Section 12AA has also been introduced. The Sub-Section 5 reads thus:

"Nothing contained in this Section shall apply on or after the 1st day of April 2021."

which means that, after 1st April, 2021, Section 12AA shall not apply for any cases, in other words, the applicability of the provision under Section 12AA has become redundant with effect from 1st April, 2021. Instead, Section 12AB has been introduced under the heading "Procedure for fresh registration" by the very same Finance Act, 2021, with effect from 01.04.2021.

21. In order to appreciate the new provision, namely, Section 12AB, the said Section in entirety is extracted herein:

"Procedure for fresh registration."

12AB. (1) The Principal Commissioner or Commissioner, on receipt of an application made under clause (ac) of sub-section (1) of section 12A, shall -

(a) where the application is made under sub-clause (i) of the said clause, pass an order in writing registering the trust or institution for a period of five years;

(b) where the application is made under sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v) of the said clause,-

(i) call for such documents or information from the trust or institution or make such inquiries as he thinks necessary in order to satisfy himself about-

(A) the genuineness of activities of the trust or institution; and

(B) the compliance of such requirements of any other law for the time being in force by the trust or institution as are material for the purpose of achieving its objects;

(ii) after satisfying himself about the objects of the trust or institution and the genuineness of its activities under item (A) and compliance of the requirements under item (B), of sub-clause (i)-

(A) pass an order in writing registering the trust or institution for a period of five years; or

(B) if he is not so satisfied, pass an order in writing rejecting such application and also cancelling its registration after affording a



reasonable opportunity of being heard;

(c) where the application is made under sub-clause (vi) of the said clause, pass an order in writing provisionally registering the trust or institution for a period of three years from the assessment year from which the registration is sought,

and send a copy of such order to the trust or institution.

(2) All applications, pending before the Principal Commissioner or Commissioner on which no order has been passed under clause (b) of sub-section (1) of section 12AA before the date on which this section has come into force, shall be deemed to be applications made under sub-clause (vi) of clause (ac) of sub-section (1) of section 12A on that date.

(3) The order under clause (a), sub-clause (ii) of clause (b) and clause (c), of sub-section (1) shall be passed, in such form and manner as may be prescribed, before expiry of the period of three months, six months and one month, respectively, calculated from the end of the month in which the application was received.

(4) Where registration of a trust or an institution has been granted under clause (a) or clause (b) of sub-section (1) and subsequently, the Principal Commissioner or Commissioner is satisfied that the activities of such trust or institution are not genuine or are not being carried out in accordance with law the objects of the trust or institution, as the case may be, he shall pass an order in writing cancelling the registration of such trust or institution after affording a reasonable opportunity of being heard.

(5) Without prejudice to the provisions of sub-section (4), where registration of a trust or an institution has been granted under clause (a) or clause (b) of sub-section (1) and subsequently, it is noticed that-

(a) the activities of the trust or the institution are being carried out in a manner that the provisions of sections 11 and 12 do not apply to exclude either whole or any part of the income of such trust or institution due to operation of sub-section (1) of section 13; or

(b) the trust or institution has not complied with the requirement of any other law, as referred to in item (B) of sub-clause (I) of clause (b) of



sub-section (1), and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality, then, the Principal Commissioner or the Commissioner may, by an order in writing, after affording a reasonable opportunity of being heard, cancel the registration of such trust or institution."

22. Simultaneously, the Clause called (ac) also has been inserted in Section 12A of the Act by the very same Finance Act, 2021 with effect from 01.04.2021, which reads thus:

"(ac) notwithstanding anything contained in clauses (a) to (ab), the person in receipt of the income has made an application in the prescribed form and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution,-

(i) where the trust or institution is registered under section 12A [as it stood immediately before its amendment by the Finance (No.2) Act, 1996 (33 of 1996)] or under section 12AA [as it stood immediately before its amendment by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020)], within three months from the first day of April, 2021.

(ii) where the trust or institution is registered under section 12AB and the period of the said registration is due to expire, at least six months prior to expiry of the said period;

(iii) where the trust or institution has been provisionally registered under section 12AB, at least six months prior to expiry of period of the provisional registration or within six months of commencement of its activities, whichever is earlier;

(iv) where registration of the trust or institution has become inoperative due to the first proviso to sub-section (7) of section 11, at least six months prior to the commencement of the assessment year from which the said registration is sought to be made operative;

(v) where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, within a period of thirty days from the date of the said adoption or modification;



(vi) in any other case, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration is sought, and such trust or institution is registered under section 12AB;]"

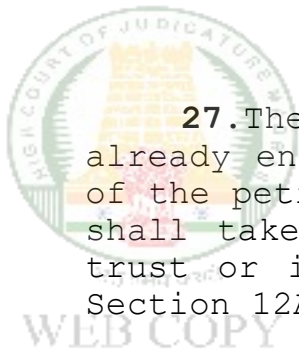
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23.Therefore, under Sub-Clause (ac) of Clause (1) of Section 12A, the trust or institution registered under Section 12A or 12AA shall make an application within three months from the 1st April, 2021 in the prescribed form and manner to the Principal Commissioner/ Commissioner for registration of trust or institution.

24.If any such application is made under Section 12A(1)(ac), how such application is to be dealt with has been provided under Section 12AB(1)(a), which has also been quoted hereinabove, where, on receipt of application submitted under Section 12A(1)(ac), the Principal Commissioner/Commissioner shall pass an order in writing registering the trust or institution for a period of five years.

25.On reading of this Section, it has been made abundantly clear that, once the trust enjoyed the registration either under 12A regime or 12AA regime, the same, within three months from 1st April, 2021, shall make an application in the prescribed form and manner provided therein and on receipt of such application, the Principal Commissioner/Commissioner as the case may be shall pass an order in writing registering the trust or institution for a period of five years. Therefore, under this provision, no such procedure has been contemplated that the Principal Commissioner/Commissioner, on receipt of such application from the existing trust enjoyed registration under Section 12A or 12AA, to have any discretion either to grant or to reject the registration as sought for. The reason being that, if at all any adverse notice comes to the Department, as against the existing trust or institution, which allegedly violated any of the conditions or provisions of the Act, such kind of issue can be dealt with separately, that is, after registration is made under the new regime.

26.This alone should be the procedure that has been intended by the legislature. In this regard, Sub-Section 4 of Section 12AB makes it clear that, if the registration of a trust or an institution is granted under Clause (a) or Clause (b) of Sub-Section (1) and ultimately, the Principal Commissioner/Commissioner is satisfied that the activities of the said trust or institution are not genuine or not being carried the objects of the trust or institution as the case may be, he shall pass an order in writing cancelling the registration of the said trust or institution, after affording reasonable opportunity of being heard.



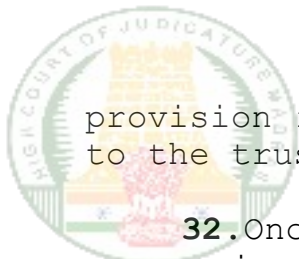
27.Therefore, the procedure of cancellation of the registration already enjoyed either under 12A regime or 12AA regime in the case of the petitioner, in view of the new regime having been introduced, shall take place only after disposing the application made by the trust or institution, under the new regime, as contemplated under Section 12AB(1)(a).

28.In this context, it is the case of the petitioner assessee that, on 04.05.2021, such application has been made through online and the hard copy of the same has been filed in the typed set of papers. However, on instructions, the learned Standing Counsel appearing for the respondent revenue has disputed the same by stating that, no such application either has been received or is pending with the respondent.

29.Since it is the claim of the petitioner that the application has been made only through online and for which, acknowledgment number has also been generated and it is also printed and the same has been filed by way of hard copies before this Court, we cannot doubt the application submitted by the petitioner on 04.05.2021.

30.Assuming that such application submitted by the petitioner has not reached the concerned authority of the Income Tax Department for taking action, still the petitioner has got time to make such an application, because, the original period of three months with effect from 01.04.2021 as provided under the new regime has been subsequently, extended by the notification issued in this regard by Central Board of Direct Taxes, Department of revenue, dated 25.06.2021, under which, the time period has been extended upto 31st August, 2021.

31.The dispute as to whether the application submitted by the petitioner on 04.05.2021 has reached the concerned officer or not probably would have arisen, because, in the hard copy of the application submitted before this Court, in the column against the "authority granting registration", it has been typed as "Income Tax". However, the Act contemplates either the Principal Commissioner/Commissioner, as the case may be, shall be the authority to consider the application submitted by the trust or institution for grant of registration. Probably because of this confusion, the application submitted by the petitioner on 04.05.2021 might not have reached the concerned officer. Nevertheless, the hard copy of the application dated 04.05.2021 can very well be submitted by the petitioner to the concerned officer, namely the Principal Commissioner/Commissioner as the case may be and such kind of personal submission of the copy of application already sent through online on 04.05.2021 is necessitated because of the peculiar circumstances. Such application submitted by the petitioner has to be first looked into and should be disposed of by the Principal Commissioner/Commissioner as the case may be under the aforesaid



provision namely, Section 12AB for granting registration in writing to the trust or institution concern for a period of five years.

32. Once such registration is granted for five years under the new regime, it is very well open to the respondent revenue to invoke Sub-Sections (4) or (5) of Section 12AB, where they can very well verify whether any contravention or violation is noticed from the trust, that is the petitioner and in that case, what action is contemplated, that is cancellation of registration can very well be taken as per the procedure established under Section 12AB.

33. In this context, even though an attempt has been made by the learned counsel appearing for the respondent revenue that the word 'subsequently' occurred in Sub-Section 4 of Section 12AB shall be construed as 'subsequent to the registration', even under the old regime, that is 12A and 12AA of the Act, this Court is not impressed with said interpretation sought to be given by the revenue side, as projected by the learned Standing Counsel, because, the entire procedure as has been contemplated under 12AB is the new procedure introduced, where the word 'subsequently', since has been intentionally made in the Sub-Section, it means, after the registration is undertaken within the meaning of Section 12AB, then only, if any punitive action by way of cancellation of registration is to be undertaken by the revenue.

34. Therefore, the objection raised by the petitioner side by pointing out the legal position, in view of the new regime introduced with effect from 01.04.2021 in the Finance Act, 2021, as against the impugned notice, is well found.

35. In that view of this matter, this Court feels that, the impugned notice dated 10.08.2021 issued under Section 12AA(3) of the Act, as such, cannot be proceeded further and it can be kept in abeyance for the time being, till an order is passed by the Principal Commissioner/Commissioner as the case may be on the application of the petitioner dated 04.05.2021 under Section 12AB(1) (a) of the Act and once such an order is passed granting such registration for another terms of five years as referred to or contemplated under the new regime, then, it is open to the respondent revenue to proceed against the petitioner and therefore, from that stage, the impugned proceedings dated 10.08.2021 can be proceeded in accordance with law, especially under Sub-Section 4 of Section 12AB of the Act.

36. For all these reasons stated above and the discussions made hereinabove, this Court is inclined to dispose of this writ petition with the following orders:

(a) that the impugned notice dated 10.08.2021 shall be kept in abeyance.

(b) The application submitted by the



petitioner dated 04.05.2021 through online addressed to the Income Tax Department through web portal shall be processed by the Principal Commissioner/Commissioner as the case may be as contemplated under Section 12AB of the Act as introduced by the Finance Act, 2021 and such application since has been filed under Sub-Clause (i) of Clause (ac) of Sub-Section (1) of Section 12A of the Act, the same shall be considered and the order shall be passed in writing to and in favour of the petitioner registering the petitioner trust for a period of five years.

(c)once such order is passed granting such fresh registration for the petitioner trust for five years, it is open to the respondent to proceed against the petitioner, under Sub-Section (4) of Section 12AB of the Act and for the said purpose, what are the contends made in the impugned notice dated 10.08.2021 shall be utilized and the notice now has been directed to be kept in abeyance shall be proceeded to reach its logical conclusion, as per the new regime under Section 12AB of the Act.

(d)In order to resolve the controversy as to whether the application dated 04.05.2021 submitted by the petitioner through online has reached the concerned officer or not, the petitioner is permitted to submit a hard copy of the said application dated 04.05.2021 along with relevant documents, if any, to the concerned officer namely, the office of the Principal Commissioner/Commissioner as the case may be, who is the competent authority or officer concerned to pass orders as indicated above, within a period of two weeks from the date of receipt of a copy of this order and on receipt of the same, the needful as indicated above shall be undertaken by the respondent herein.

37.With all these directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

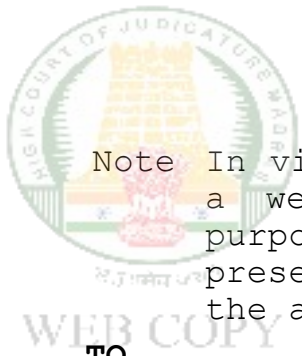
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Assistant Registrar (CS-I)

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/ /2021

Sub Assistant Registrar(CS)



Note In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

TO

The Principal Commissioner of Income Tax
Central-2,
No.46 M.G.Road,
Chennai-600 034

+1 CC to M/s.M.P.SENTHIL, Advocate (SR-26821[F] dated 19/08/2021)

W.P. (MD) No.14791 of 2021
18.08.2021

NSN(CO)
KB(28.09.2021) 14P 3C