**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.16279 of 2021**

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Abhiaya Marketing Private Limited a company incorporated under the Companies Act, 1956 having its Head Office at 1st Floor, Maa Sharda Complex, East Boring Canal Road, Patna through its Director Joydeep Mukherjee (Male) (aged about 56 years), son of Sri Gour Hari Mukherjee, resident of Flat No. 102, Mukherjee House, Road No. 40, Anisabad, Phulwari, Patna, Bihar-800002.

... ... Petitioner/s

Versus

1. Union of India through The Secretary, Ministry of Finance, Government of India, North Block, New Delhi.
2. Dy. Commissioner of Income Tax, Central Circle-3, Patna, having its office at Central Revenue Building, Bir Chand Patel Marg, Patna.
3. Asst. Commissioner of Income Tax, Central Circle-3, Patna, having its office at Central Revenue Building, Bir Chand Patel Marg, Patna.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr. D.V.Pathy, Advocate<br>Mr. K.M. Mishra, Advocate |
| For the Respondent/s | : | Dr. Krishna Nandan Singh, ASG<br>Mr. Kumar Priya Ranjan, CGC<br>Mrs. Archana Sinha, Sr. Standing Counsel Income Tax.<br>Mr. Sanjeev Kumar, Advocate |

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**CORAM: HONOURABLE THE CHIEF JUSTICE**
**and**
**HONOURABLE MR. JUSTICE S. KUMAR**
**ORAL JUDGMENT**
**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 05-05-2022**

Heard learned counsel for the parties.

Petitioner has prayed for the following relief(s):-

i) for a declaration that Section 3 of the Taxation And Other Laws (Relaxation And Amendment of Certain Provisions) Act, 2020 the Notification No. 20/21 dated 31.03.2021 and also the Explanation to clause (A) (a); Notification No. 38/2021 dated 27.04.2021 (as contained in Annexure – 5 series) are ultra vires the Income Tax Act, 1961 and the Finance Act 2021 and are unconstitutional?

ii) the notice dated 30.06.2021 (as contained in Annexure –3) issued under Section 148 of the Income Tax Act, 1961, in view of substitution of Section 147, 148, 149 and 151 of the Income Tax Act, 1961 by the Finance Act 2021 having been issued on the basis of an non-existent provision of the Income Tax Act, 1961 is wholly illegal and without jurisdiction?

iii) the order of the respondent no.2 dated 31.07.2021 (as contained in Annexure –5 series) rejecting the objections to the initiation of proceeding under Section 147 of the Act solely on the basis of the Notification No. 38/2021 issued in exercise of powers under Section 3 of the Taxation And Other Laws (Relaxation And Amendment of Certain Provisions) Act, 2021 read with the other Notifications issued thereunder is wholly illegal and without jurisdiction?

iv) for granting any other relief (s) to which the petitioner is otherwise found entitled to.

Learned counsel for the parties jointly pray that the present petition be disposed of in terms of the directions **dated 4th of May, 2022,** issued by Hon'ble the Apex Court in **Civil**

**Appeal No. 3005/2022,** titled as **Union of India & Ors. Vs. Ashish Agarwal and other analogous cases**.

Ordered accordingly.

Petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, shall stand disposed of.

**(Sanjay Karol, CJ)**

**(S. Kumar, J)**

Amrendra/PKP

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| **AFR/NAFR** | |
| **CAV DATE** | |
| **Uploading Date** | 09.05.2022 |
| **Transmission Date** | |