



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.01.2022

CORAM :

THE HON'BLE MR.MUNISHWAR NATH BHANDARI,
ACTING CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE P.D.AUDIKESSAVALU

W.P.Nos.1203 and 1209 of 2022

AND

W.M.P.Nos.1273 and 1281, 1284 of 2022

W.P.No.1203 of 2022:

Seshadri Srinivasarathnam

.. Petitioner

Vs

1.The Central Board of Direct Taxes,
Government of India,
Ministry of Finance, Department of Revenue,
New Delhi,
rep. by its Secretary.

2.The Assistant Commissioner of Income Tax,
Non-Corporate Circle 10(1),
Chennai.

.. Respondents

W.P.No.1209 of 2022:

Seshadri Srinivasarathnam

.. Petitioner

Vs

The Assistant Commissioner of Income Tax,
Non-Corporate Circle 10(1),
Chennai.

.. Respondent

Prayer: W.P.No.1203 of 2022 filed under Article 226 of the Constitution of India praying for a writ of certiorari calling for the records on the file of the first respondent and quash the Explanation to Clause A of the impugned notification in Notification No.20/2021/F No.370142/35/2020-TPL in S.O.1432(E)



dated 31.03.2021 as modified by Notification in Notification No.38/21/F.No.370142/35/2020-TPL in S.O.1703(E) dated 27.04.2021 issued under the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 to the extent it is violative of the provisions of the said Act.

W.P.No.1209 of 2022 filed under Article 226 of the Constitution of India praying for a writ of certiorari to call for the records on the file of the first respondent and quash the impugned notice in PAN:AASPS3139C dated 31.03.2021 in DIN & Notice No.ITBA/AST/S/148/2020-21/1032108740(1) issued under Section 148 of the Income-tax Act, 1961 for the Assessment Year 2015-16.

For the Petitioner : Mr.N.V.Balaji

For the Respondents : Mrs.Hema Muralikrishnan
for respondent No.2 in
W.P.No.1203 of 2022
and sole respondent in
W.P.No.1209 of 2022

COMMON ORDER

(Order of the Court was made by
the Hon'ble Acting Chief Justice)

Learned counsel for the petitioner prays for withdrawal of the writ petitions with liberty to file a fresh composite writ petition regarding the multiple prayers along with the required documents. No costs. W.M.P.Nos.1273, 1281 and 1284 of 2022 are closed.

Sd/-
Assistant Registrar (CS-III)

//True copy//

Sub Assistant Registrar

bbr

To:

1.The Secretary,
Central Board of Direct Taxes,
Government of India,
Ministry of Finance, Department of Revenue,
New Delhi.



2.The Assistant Commissioner of Income Tax,
Non-Corporate Circle 10(1),
Chennai.

WEB COPY

+1cc to Mrs.Hema Muralikrishnan, Advocate SR.No.5024

W.P.No.1203 and 1209 of 2022

GPL (CO)
GMY (02/02/2022)