



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.02.2022

CORAM :

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

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.NOS.1835, 1837, 1923, 1925, 1924, 1926, 1933,
1936, 1938, 2150, 2153, 2163, 2159, 2157, 2165, 2215,
2223, 2224, 2274, 2279, 2276, 2277, 2280, 2282, 2278,
2284 OF 2022, 26301 & 26303 OF 2021

SATHYAMOORTHY KAMALAVENI

... PETITIONER in WP No.1835 of 2022

SATHYAMOORTHY KAMALAVENI

... PETITIONER in WP No.1837 of 2022

SATHYAMOORTHY ANANDAVADIVEL

... PETITIONER in WP No.1923 of 2022

SATHYAMOORTHY ANANDAVADIVEL

... PETITIONER in WP No.1925 of 2022

SHANMUGAM MALARVIZHI

... PETITIONER in WP No.1924 of 2022

SHANMUGAM MALARVIZHI

... PETITIONER in WP No.1926 of 2022

M/S.V.SATHYAMOORTHY AND CO.
(REPRESENTED BY ITS PARTNER)
41, PATEL ROAD, NEAR BLOOD BANK,
ERODE 638 001, PAN - AACFV0222D

... PETITIONER in WP No.1933 of 2022

M/S.V.SATHYAMOORTHY AND CO.
(REPRESENTED BY ITS PARTNER)
41, PATEL ROAD, NEAR BLOOD BANK,
ERODE 638 001, PAN-AACFV0222D

... PETITIONER in WP No.1936 of 2022

M/S.V.SATHYAMOORTHY AND CO.
(REPRESENTED BY ITS PARTNER)
41, PATEL ROAD, NEAR BLOOD BANK,
ERODE 638 001, PAN-AACFV0222D

... PETITIONER in WP No.1938 of 2022



AYNGARAN INTERNATIONAL MEDIA PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR
MR.K.KARUNAMOORTHY

... PETITIONER in WP No.2150 of 2022

AYNGARAN INTERNATIONAL MEDIA PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR
MR.K.KARUNAMOORTHY

... PETITIONER in WP No.2153 of 2022

AYNGARAN INTERNATIONAL MEDIA PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR
MR.K.KARUNAMOORTHY

... PETITIONER in WP No.2163 of 2022

AYNGARAN INTERNATIONAL MEDIA PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR
MR.K.KARUNAMOORTHY

... PETITIONER in WP No.2159 of 2022

AYNGARAN INTERNATIONAL MEDIA PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR
MR.K.KARUNAMOORTHY

... PETITIONER in WP No.2157 of 2022

AYNGARAN INTERNATIONAL MEDIA PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR
MR.K.KARUNAMOORTHY

... PETITIONER in WP No.2165 of 2022

ARAVINDAN

... PETITIONER in WP No.2215 of 2022

ARAVINDAN

... PETITIONER in WP No.2223 of 2022

ARAVINDAN

... PETITIONER in WP No.2224 of 2022

SATHYAMOORTHY VADIVEL

... PETITIONER in WP No.2274 of 2022

SATHYAMOORTHY VADIVEL

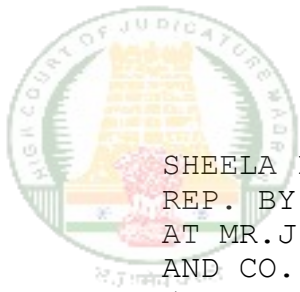
... PETITIONER in WP No.2279 of 2022

SUNAINA PAI OCALAN

... PETITIONER in WP No.2276 of 2022

SUNAINA PAI OCALAN

... PETITIONER in WP No.2277 of 2022



SHEELA PAI COLE
REP. BY THEIR POWER AGENT HAVING HIS OFFICE
AT MR.J.PRABHAKAR B.COM. FCA M/S JAGADISAN
AND CO. CHARTERED ACCOUNTANTS NEW NO.245
(OLD NO.108) RESIDENCY APARTMENTS,
T.T.K. ROAD, ALWARPET, CHENNAI - 600 018.

... PETITIONER in WP No.2280 of 2022

SHEELA PAI COLE
REP. BY THEIR POWER AGENT HAVING HIS OFFICE
AT MR.J.PRABHAKAR B.COM. FCA M/S JAGADISAN
AND CO. CHARTERED ACCOUNTANTS NEW NO.245
(OLD NO.108) RESIDENCY APARTMENTS,
T.T.K. ROAD, ALWARPET, CHENNAI - 600 018.

... PETITIONER in WP No.2282 of 2022

MEIVEL ARUMUGAM

... PETITIONER in WP No.2278 of 2022

MEIVEL ARUMUGAM
38. DR.BESANT ROAD KUMBAKONAM-612 001
PAN AIQPA3599N

... PETITIONER in WP No.2284 of 2022

UNIFI FINANCIAL PRIVATE LIMITED
NO.11, KAKANI TOWERS, 15, KHADER NAWAZ
KHAN ROAD, NUNGAMBAKKAM, CHENNAI 06.
REP. BY ITS DIRECTOR, MR.V.N.SARAVANAN

... PETITIONER in WP No.26301 of 2021

UNIFI FINANCIAL PRIVATE LIMITED,
NO.11, KAKANI TOWERS, 15, KHADER NAWAZ
KHAN ROAD, NUNGAMBAKKAM, CHENNAI 06.
REP. BY ITS DIRECTOR, MR.V.N.SARAVANAN

... PETITIONER in WP No.26303 of 2021

Vs.

1. The Assistant Commissioner of Income Tax
Non Corporate Circle-2, Coimbatore
Income Tax Department
63, Race Course Road
Coimbatore 641 018.
2. The Principal Commissioner of Income Tax
Coimbatore - 1, Income Tax Department
63, Race Course Road
Coimbatore 641 018.



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3. Union of India
Ministry of Finance Rep. by the Secretary
Government of India
Sastri Bhawan, R.P.Marg
New Delhi 110 002.

4. The Central Board of Direct Taxes
Rep. by its Chairman
Government of India
Ministry of India
Department of Revenue
New Delhi 110 001.

..Respondents in WP No.1835 of 2022

1. THE ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE - 2, COIMBATORE
INCOME TAX DEPARTMENT, 63, RACE COURSE ROAD,
COIMBATORE - 641 018.
2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
CENTRAL CHENNAI- 2, INCOME TAX DEPARTMENT
NO.108, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI- 600 034.

... RESPONDENTS in WP No.1837 of 2022

1. THE ASSISTANT COMMISSIONER OF INCOME TAX,
NON CORPORATE CIRCLE- 2,
INCOME TAX DEPARTMENT, COIMBATORE- 641 018.
2. THE PRINCIPAL COMMISSIONER OF INCOME TAX,
COIMBATORE - 1, INCOME TAX DEPARTMENT,
63, RACE COURSE ROAD, COIMBATORE - 641 018.
3. UNION OF INDIA,
MINISTRY OF FINANCE,
REP BY THE SECRETARY, GOVERNMENT OF INDIA
SASTRI BHAWAN, R.P.MARG,
NEW DELHI- 110 002.
4. THE CENTRAL BOARD OF DIRECT TAXES
REP. BY ITS CHAIRMAN,
GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NEW DELHI- 110 001.

... RESPONDENTS in WP No.1923 of 2022

1. THE ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE - 2, COIMBATORE
INCOME TAX DEPARTMENT, 63, RACE COURSE ROAD,
COIMBATORE- 641 018.



2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
CENTRAL CHENNAI - 2, INCOME TAX DEPARTMENT,
NO.108, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI - 600 034.

... RESPONDENTS in WP No.1925 of 2022

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1. THE ASSISTANT COMMISSIONER OF INCOME TAX
NON CORPORATE CIRCLE-2
INCOME TAX DEPARTMENT, COIMBATORE-641 018.
2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
COIMBATORE-1, INCOME TAX DEPARTMENT,
63, RACE COURSE ROAD, COIMBATORE-641 018.
3. UNION OF INDIA
MINISTRY OF FINANCE, REP. BY THE SECRETARY,
GOVERNMENT OF INDIA, SASTRI BHAWAN, R.P.MARG,
NEW DELHI-110 002.
4. THE CENTRAL BOARD OF DIRECT TAXES
REP. BY ITS CHAIRMAN, GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NEW DELHI-110 001.

... RESPONDENTS in WP No.1924 of 2022

1. THE ASSISTANT COMMISSIONER OF INCOME TAX
NON CORPORATE CIRCLE-2, COIMBATORE
INCOME TAX DEPARTMENT,
63, RACE COURSE ROAD, COIMBATORE-641 018.
2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
COIMBATORE-1, INCOME TAX DEPARTMENT,
63, RACE COURSE ROAD, COIMBATORE-641 018.

... RESPONDENTS in WP No.1926 of 2022

1. THE ASSISTANT COMMISSIONER OF INCOME TAX
NON CORPORATE CIRCLE-2,
INCOME TAX DEPARTMENT, COIMBATORE 641 018.
2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
COIMBATORE - 1, INCOME TAX DEPARTMENT
63, RACE COURSE ROAD,
COIMBATORE - 641 018.
3. UNION OF INDIA
MINISTRY OF FINANCE, REP. BY THE SECRETARY
GOVERNMENT OF INDIA, SASTRI BHAWAN, R.P.MARG
NEW DELHI 110 002.



4. THE CENTRAL BOARD OF DIRECT TAXES
REP. BY THE CHAIRMAN, GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
NEW DELHI 110 001.

... RESPONDENTS in WP No.1933 of 2022

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1. THE ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE - 2 COIMBATORE
INCOME TAX DEPARTMENT, 63, RACE COURSE ROAD,
COIMBATORE 641 018.

2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
CENTRAL CHENNAI-2, INCOME TAX DEPARTMENT
NO. 108, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI 34.

... RESPONDENTS in WP No.1936 of 2022

1. THE ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE -2 COIMBATORE
INCOME TAX DEPARTMENT, 63, RACE COURSE ROAD
COIMBATORE 641 018.

2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
CENTRAL CHENNAI-2, INCOME TAX DEPARTMENT,
NO. 108, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI - 34.

... RESPONDENTS in WP No.1938 of 2022

1. CENTRAL BOARD OF DIRECT TAXES,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI 110 001.

2. ASSISTANT COMMISSIONER OF INCOME TAX
NON CORP CIRCLE 10(1) ROOM NO. 620
SIXTH FLOOR WANAPARTHY BLOCK NO. 121
MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI.

... RESPONDENTS in WP No.2150 of 2022

1. ASSISTANT COMMISSIONER OF INCOME TAX
NON CORP CIRCLE 10(1) ROOM NO. 620
SIXTH FLOOR WANAPARTHY BLOCK NO. 121
MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI.

... RESPONDENT in WP No.2153 of 2022

1. ASSISTANT COMMISSIONER OF INCOME TAX
NON CORP, CIRCLE 10(1), ROOM NO. 620,
SIXTH FLOOR, WANAPARTHY BLOCK NO. 121,
MAHATMA GANDHI ROAD, NUNGAMBAKKAM CHENNAI.

... RESPONDENT in WP No.2163 of 2022



1. CENTRAL BOARD OF DIRECT TAXES
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI 110 001.

2. ASSISTANT COMMISSIONER OF INCOME TAX
NON CORP CIRCLE 10(1) ROOM NO. 620
SIXTH FLOOR WANAPARTHY BLOCK NO. 121
MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI.

... RESPONDENTS in WP No.2159 of 2022

1. CENTRAL BOARD OF DIRECT TAXES
MINISTRY OF FINANCE DEPARTMENT OF REVENUE
NORTH BLOCK, NEW DELHI 110 001.

2. ASSISTANT COMMISSIONER OF INCOME TAX
NON CORP CIRCLE 10(1), ROOM NO. 620,
SIXTH FLOOR, WANAPARTHY BLOCK NO. 121,
MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI.

... RESPONDENTS in WP No.2157 of 2022

1. CENTRAL BOARD OF DIRECT TAXES,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI 110 001.

2. ASSISTANT COMMISSIONER OF INCOME TAX,
NON CORP CIRCLE 10(1), ROOM NO. 620,
SIXTH FLOOR, WANAPARTHY BLOCK NO. 121,
MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI.

... RESPONDENTS in WP No.2165 of 2022

1. THE ASSISTANT COMMISSIONER OF INCOME TAX,
NON CORPORATE CIRCLE 2,
INCOME TAX DEPARTMENT, COIMBATORE 641 018.

2. THE PRINCIPAL COMMISSIONER OF INCOME TAX,
COIMBATORE 1 INCOME TAX DEPARTMENT
63, RACE COURSE ROAD, COIMBATORE 641 018.

3. UNION OF INDIA
MINISTRY OF FINANCE, REP BY THE SECRETARY,
GOVERNMENT OF INDIA, SASTRI BHAWAN, R.P. MARG,
NEW DELHI 110 002.

4. THE CENTRAL BOARD OF DIRECT TAXES
REP BY ITS CHAIRMAN GOVERNMENT OF INDIA
MINISTRY OF FINANCE DEPARTMENT OF REVENUE
NEW DELHI 110 001.

... RESPONDENTS in WP No.2215 of 2022



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1. THE ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE-2, COIMBATORE,
INCOME TAX DEPARTMENT,
63, RACE COURSE ROAD,
COIMBATORE- 641 018.

2. THE PRINCIPAL COMMISSIONER OF INCOME TAX,
CENTRAL CHENNAI-2, INCOME TAX DEPARTMENT,
NO.108, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI-600 034.

... RESPONDENTS in WP No.2223 of 2022

1. THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-2, COIMBATORE,
INCOME TAX DEPARTMENT, 63, RACE COURSE ROAD,
COIMBATORE-641 018.

2. THE PRINCIPAL COMMISSIONER OF INCOME TAX,
CENTRAL CHENNAI-2, INCOME TAX DEPARTMENT
NO.108, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI-600 034.

... RESPONDENTS in WP No.2224 of 2022

1. THE ASSISTANT COMMISSIONER OF INCOME TAX,
NON CORPORATE CIRCLE - 2,
INCOME TAX DEPARTMENT, COIMBATORE- 641 018.

2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
COIMBATORE-1, INCOME TAX DEPARTMENT,
63, RACE COURSE ROAD,
COIMBATORE-641 018.

3. UNION OF INDIA
MINISTRY OF FINANCE, REP. BY THE SECRETARY
GOVERNMENT OF INDIA, SASTRI BHAWAN, R.P.MARG,
NEW DELHI- 110 002.

4. THE CENTRAL BOARD OF DIRECT TAXES
REP. BY ITS CHAIRMAN, GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NEW DELHI- 110 001.

... RESPONDENTS in WP No.2274 of 2022

1. THE ASSISTANT COMMISSIONER,
CENTRAL CIRCLE - 2, COIMBATORE,
INCOME TAX DEPARTMENT,
63, RACE COURSE ROAD, COIMBATORE-641 018.



2. THE PRINCIPAL COMMISSIONER OF INCOME TAX,
CENTRAL CHENNAI-2, INCOME TAX DEPARTMENT,
NO.108, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI-600 034.

... RESPONDENTS in WP No.2279 of 2022

WEB COPY

1. THE INCOME TAX OFFICER NON CORPORATE WARD 1(6)
HAVING ITO CODE CHE W91115
WANAPARTHY BLOCK, AAYAKAR BHAVAN
2ND FLOOR, NO.121, M.G.ROAD, NUNGAMBAKKAM,
CHENNAI 600 034.
2. THE JOINT COMMISSIONER OF INCOME TAX
NC RANGE 1, WANAPARTHY BLOCK
AAYAKAR BHAVAN, 2ND FLOOR, NO.121, M.G.ROAD,
NUNGAMBAKKAM, CHENNAI 600 034.
3. THE PRINCIPAL COMMISSIONER OF INCOME TAX-I
WANAPARTHY BLOCK, AAYAKAR BHAVAN,
2ND FLOOR, NO.121, M.G.ROAD,
NUNGAMBAKKAM, CHENNAI 600 034.
4. THE CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
UNION OF INDIA, NORTH BLOCK, NEW DELHI 110 002.
5. THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX-1
WANAPARTHY BLOCK, AAYAKAR BHAVAN,
2ND FLOOR, NO.121 M.G.ROAD,
NUNGAMBAKKAM, CHENNAI 600 034.
6. MINISTRY OF FINANCE,
TAX POLICY AND LEGISLATION DIVISION
REP. BY JOINT SECRETARY, DEPARTMENT OF REVENUE,
UNION OF INDIA, NORTH BLOCK,
NEW DELHI 110 002.

... RESPONDENTS in WP No.2276 of 2022

1. THE INCOME TAX OFFICER NON CORPORATE WARD 1(6)
HAVING ITO CODE CHE W91115,
WANAPARTHY BLOCK, AAYAKAR BHAVAN,
2ND FLOOR, NO.121, M.G.ROAD, NUNGAMBAKKAM,
CHENNAI 600 034.
2. THE JOINT COMMISSIONER OF INCOME TAX
NC RANGE 1, WANAPARTHY BLOCK,
AAYAKAR BHAVAN, 2ND FLOOR, NO.121, M.G.ROAD
NUNGAMBAKKAM, CHENNAI 600 034.



- ... RESPONDENTS in WP No.2280 of 2022



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1. THE INCOME TAX OFFICER INTL TAXN WARD 2(2)
CHE HAVING ITO CODE DLCW2518
EMAIL ID- CHENNAI.ITO.IT2.2@INCOMETAX.GOV.
IN. 16 BSNL BLDG TOWER1 4TH FLOOR
GREAMSROAD, CHENNAI 06.
2. THE COMMISSIONER OF INCOME TAX
(INT. TAXATION) 16 BSNL BLDG TOWER 1
4TH FLOOR, GREAMSROAD, CHENNAI 06.
3. THE PRINCIPAL COMMISSIONER OF INCOME TAX-I
WANAPARTHY BLOCK, AAYAKAR BHAVAN,
2ND FLOOR, NO.121, M.G.ROAD,
NUNGAMBAKKAM, CHENNAI 600 034.
4. THE CENTRAL BOARD OF DIRECT TAXES
REP. BY ITS CHAIRPERSON,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
UNION OF INDIA, NORTH BLOCK, NEW DELHI 110 002.
5. THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX-1
WANAPARTHY BLOCK, AAYAKAR BHAVAN,
2ND FLOOR, NO.121, M.G.ROAD,
NUNGAMBAKKAM, CHENNAI 600 034.
6. MINISTRY OF FINANCE TAX POLICY AND LEGISLATION DIVISION
REP. BY JOINT SECRETARY, DEPARTMENT OF REVENUE
UNION OF INDIA, NORTH BLOCK, NEW DELHI 110 002.
... RESPONDENTS in WP No.2282 of 2022
1. THE INCOME TAX OFFICER WARD-1
KUMBAKONAM, INCOME TAX DEPARTMENT,
1ST FLOOR, NO.31, KRISHNASWAMY ROAD,
GANDHI NAGAR, KUMBAKONAM-612 001.
2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
TRICHY, INCOME TAX DEPARTMENT,
NO.44, WILLIAMS ROAD, CANTONMENT,
TIRUCHIRAPPALLI, TAMIL NADU 620 001.
3. UNION OF INDIA
MINISTRY OF FINANCE, REP BY THE SECRETARY,
GOVERNMENT OF INDIA, SASTRI BHAWAN, R.P. MARG,
NEW DELHI 110 002.
4. THE CENTRAL BOARD OF DIRECT TAXES
REP BY ITS CHAIRMAN, GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NEW DELHI 110 001
... RESPONDENTS in WP No.2278 of 2022



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1. THE INCOME TAX OFFICER WARD-2
KUMBAKONAM, INCOME TAX DEPARTMENT,
1ST FLOOR, NO.31, KRISHNASWAMY ROAD,
GANDHI NAGAR, KUMBAKONAM-612 001.

2. THE PRINCIPAL COMMISSIONER OF INCOME TAX
TRICHY INCOME TAX DEPARTMENT,
NO.44, WILLIAMS ROAD, CANTONMENT
TIRUCHIRAPPALI, TAMIL NADU 620 001.

... RESPONDENTS in WP No.2284 of 2022

1. THE CHAIRMAN
CENTRAL BOARD OF DIRECT TAXES,
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE, NORTH BLOCK
NEW DELHI 110 001.

2. THE DEPUTY COMMISSIONER OF INCOME TAX
CORPORATE CIRCLE 3(1),
121, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI 34.

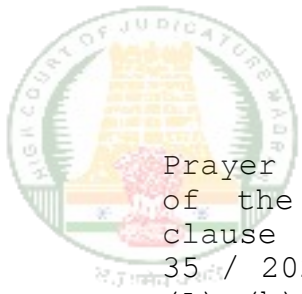
... RESPONDENTS in WP No.26301 of 2021

1. THE DEPUTY COMMISSIONER OF INCOME TAX
CORPORATE CIRCLE 3(1),
121, MAHATMA GANDHI ROAD,
NUNGAMBAKKAM, CHENNAI 34.

... RESPONDENT in WP No.26303 of 2021

Prayer in WP No.1835 of 2022: Petition filed under Article 226 of the Constitution of India praying for a writ of Declaration declaring the Explanation to Clause (A)(a) of Notification No.F.No.370142/35/2020 dated 31.03.2021 and Explanation to Clause (A)(b) of Notification No.F.No.370142/35/2020 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19(i)(g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional, or pass orders.

Prayer in WP No.1837 of 2022: Petition filed under Article 226 of the Constitution of India, to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice No. ITBA / AST / S / 148 / 2021 - 22 / 1033745160 (1) for the Assessment year 2014- 15.



Prayer in WP No.1923 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the Explanation to clause (A) (a) of Notification No. 20 / 2021 F.No. 370142 / 35 / 2020- TPL dated 31.03.2021 and the Explanation to clause (A) (b) of Notification No. 38 / 2021 F.No. 370142 / 35 / 2020 - TPL dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the constitution of India thus unenforceable and unconstitutional, or pass orders.

Prayer in WP No.1925 of 2022: Petition filed under Article 226 of the Constitution of India, to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice No. ITBA / AST / S / 148 / 2021 - 22 / 1033745145 (1) for the Assessment year 2013- 14.

Prayer in WP No.1924 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the Explanation to Clause (A)(a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to Caluse (A)(b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19(i) (g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional, or pass orders.

Prayer in WP No.1926 of 2022: Petition filed under Article 226 of the Constitution of India, to call for the records of the writ petitioner on the file of the first respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No. ITBA/ AST/ S/ 148/ 2021-22/ 1033914414(1) for the Assessment Year 2017-18.

Prayer in WP No.1933 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the Explanation to Clause (A) (a) of Notification No. 20/2021 F.No. 270142/ 35/2020- TRC dated 31.03.2021 and the Explanation to Clause (A) (b) of Notification No. 38/2021 F.No. 370142/ 35/2020 - TPC dated 27.4.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the Constitution of India thus unenforceable and Unconstitutional, or pass orders.

Prayer in WP No.1936 of 2022: Petition filed under Article 226 of the Constitution of India, call for the records of the writ petitioner on the file of the 1st respondent and to quash the impugned notice issued u/s. 148 of the Act dated 28.06.2021 in DIN and Notice No. ITBA/ AST/S/ 148/2021- 22/ 1033745143(1) for the Assessment Year 2013 -14.



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Prayer in WP No.1938 of 2022: Petition filed under Article 226 of the Constitution of India, call for the records of the writ petitioner on the file of the 1st respondent and to quash the impugned notice issued u/s. 148 of the Act dated 28.06.2021 in DIN and Notice No. ITBA/ AST/S/ 148/2021- 22/ 1033745144(1) for the Assessment Year 2014 -15.

Prayer in WP No.2150 of 2022: Petition filed under Article 226 of the Constitution of India, Explanation to Clause A of Notification No. 38 / 2021 / F. No. 370142 / 35 / 2020- TPL dated 27.04.2021 issued by the 1st Respondent is unconstitutional illegal and ultra vires the Constitution of India the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act 1961.

Prayer in WP No.2153 of 2022: Petition filed under Article 226 of the Constitution of India, calling for the entire records of the Respondent contained in notice dated 14.06.2021 issued under section 148 of the Income Tax Act 1961 bearing ITBA / AST / S / 148 / 2021-22 / 1033449309 (1) for AY 2016 - 17 for PAN AAGCA5637G and all proceedings in furtherance thereof and to quash the same as arbitrary unjust and unlawful.

Prayer in WP No.2163 of 2022: Petition filed under Article 226 of the Constitution of India, calling for the entire records of the Respondent contained in notice dated 14.06.2021 issued under section 148 of the Income Tax Act 1961 bearing ITBA / AST / S / 148 / 2021-22 / 1033449302 (1) for AY 2017 - 18 for PAN AAGCA5637G and all proceedings in furtherance thereof and to quash the same as arbitrary unjust and unlawful.

Prayer in WP No.2159 of 2022: Petition filed under Article 226 of the Constitution of India, explanation to Clause A of Notification No. 38 / 2021 / F. No. 370142 / 35 / 2020- TPL dated 27.04.2021 issued by the 1st Respondent is unconstitutional illegal and ultra vires the Constitution of India the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act 1961.

Prayer in WP No.2157 of 2022: Petition filed under Article 226 of the Constitution of India, explanation to Clause A of Notification No. 20/ 2021 / F. No. 370142 / 35 / 2020- TPL dated 31.03.2021 issued by the 1st Respondent is unconstitutional illegal and ultra vires the Constitution of India the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act 1961.

Prayer in WP No.2165 of 2022: Petition filed under Article 226 of the Constitution of India, explanation to Clause A of Notification No. 20 / 2021 / F. No. 370142 / 35 / 2020- TPL



dated 31.03.2021 issued by the 1st Respondent is unconstitutional illegal and ultra vires the Constitution of India the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act 1961.

Prayer in WP No.2215 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the Explanation to Clause (A) (a) of Notification No. 20 / 2021 dated 31.03.2021 and the Explanation to Clause (A) (b) of Notification No. 38 / 2021 dated 27.04.2021 as arbitrary illegal and void and infringing the fundamental rights conferred under Article 14 Article 19 (i) (g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

Prayer in WP No.2223 of 2022: Petition filed under Article 226 of the Constitution of India, to call for the records of the Writ Petitioner on the file of the First Respondent and quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice No. ITBA/AST/S/148/2021-22/1033745148(1) for the Assessment Year 2013-14.

Prayer in WP No.2224 of 2022: Petition filed under Article 226 of the Constitution of India, to call for the records of the writ petition on the file of the first respondent and to quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice No. ITBA/ AST/S/ 148/ 2021-22/ 1033745150(1) for the Assessment Year 2014-15.

Prayer in WP No.2274 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the Explanation to clause (A) (a) of Notification No. 20 / 2021 dated F.no. / 370142 / 35 / 2020 -TPL - 31.03.2021 and the Explanation to clause (A) (b) of Notification No. 38 / 2021 / F. no./ 370142 / 35 / 2020 - TPL- dated 27.04.2021 as arbitrary , illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the constitution of India thus unenforceable and unconstitutional, or pass orders.

Prayer in WP No.2279 of 2022: Petition filed under Article 226 of the Constitution of India, to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice No. ITBA / AST / S/ 148 / 2021- 22 / 1033745153 (1) for the Assessment Year 2014-15.

Prayer in WP No.2276 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the explanation issued by Notification No.38/2021 F.No/370142/35/2020-TPL dated 27.04.2021 further extending, issuance of the notice under the



Act from 30.04.2021 to 30.06.2021 issued by the First Respondent as unconstitutional, illegal and ultra vires the Constitution of India and the Income Tax Act, 1961.

Prayer in WP No.2277 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the explanation issued by Notification No.20/2021 F.No/370142/35/2020-TPL dated 31.03.2021 further extending, issuance of the notice under the Act from 31.03.2021 to 30th April issued by the First Respondent as unconstitutional, illegal and ultra vires the Constitution of India and the Income Tax Act, 1961.

Prayer in WP No.2280 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the explanation issued by Notification No.20/2021 F.No/370142/35/2020-TPL dated 31.03.2021 extending, the date for issuance of a notice under the Act from 31st March 2021 to 30th April issued by the first Respondent as unconstitutional illegal and ultra vires the constitution of India and the Income tax Act 1961.

Prayer in WP No.2282 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the explanation issued by Notification No.38/2021 F.No/370142/35/2020-TPL dated 27.04.2021 further extending, issuance of the notice under the Act from 30.04.2021 to 30.06.2021 issued by the First Respondent as unconstitutional, illegal and ultra vires the Constitution of India and the Income Tax Act, 1961.

Prayer in WP No.2278 of 2022: Petition filed under Article 226 of the Constitution of India, declaring the Explanation to Clause (A) (a) of Notification No. 20 / 2021 dated 31.03.2021 and the Explanation to Clause (A) (b) of Notification No. 38 / 2021 dated 27.04.2021 as arbitrary illegal and void and infringing the fundamental rights conferred under Article 14 Article 19 (i) (g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

Prayer in WP No.2284 of 2022: Petition filed under Article 226 of the Constitution of India, to call for the records of the writ petition on the file of the first respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No. ITBA/ AST/S/ 148/ 2021-22/ 1033880130(1) for the Assessment Year 2016-17.

Prayer in WP No.26301 of 2021: Petition filed under Article 226 of the Constitution of India, declaring the Explanation to Clause A(a) of the Notification No. 20/ 2021/ F.No. 3701/ 42/35/2020-TPL dated 31.03.2021 as modified by Explanation to Clause A of the Notification No. 38/ 2021/ F.No. 3701/ 42/35/2020-TPL dated 27.04.2021 issued by the 1st Respondent as



unconstitutional, illegal, ultra vires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961

Prayer in WP No.26303 of 2021: Petition filed under Article 226 of the Constitution of India, calling for records of the Petitioner on the file of respondent in PAN- AAACU9696F and quash the impugned notice under section 148 in DIN and Notice No. ITBA/ ASTS/ 148/ 2021-22/ 1033867442(1) dated 30.06.2021 for the assessment year 2016 -17.

Petitioners Appearance:-

1. M/s.S.Sridhar
M/s.A.S.Sriraman : in W.P.Nos.1835 of 2022,1837 of 2022, 1923, 1925, 1924, 1926, 2215, 2223, 2224, 2278, 2284, 1933, 1936, 1938, 2274 and 2279 of 2022
2. M/s.S.Muthu Venkataraman : in W.P.Nos.2276, 2277, 2280 and 2282 of 2022
3. M/s.Subaraya Aiyar
Padmanabhan : in W.P.Nos.26301 & 26303 of 2021
4. M/s.Suhrith Parthasarathy: in W.P.Nos.2150, 2153, 2157, 2159, 2163 and 2165 of 2022

Respondents Appearance:-

1. Mr.R.Sankaranarayanan, ASGI
Assisted by
Mr.ANR JayaPrathab SC (IT)
for R1 & R2
Mr.K.Ramamoorthy, SPC for R4
Mrs.Hema Muralikrishnan
Senior Standing Counsel for R4 : in W.P.Nos.1835 of 2022, 1923, 1924, 1933, 2215, 2274 and 2278 of 2022
2. Mr.R.Sankaranarayanan, ASGI
Assisted by
Mr.Rajesh Vivekanandan,
Additional Solicitor General
of India : R3 in W.P.No.2215 of 2022



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3. Mr.R.Sankaranarayanan, ASGI
Assisted by
Mrs.Hema Muralikrishnan
Senior Standing Counsel : R1 in W.P.Nos.26301 and
26303 of 2021 and 2157,
2159 & 2165 of 2022
: R2 in W.P.No.2150 of 2022
4. Mr.R.Sankaranarayanan, ASGI
Assisted by
Mr.ANR JayaPrathab SC (IT)
for R1 to R3 & R5
Mr.K.Ramamoorthy, SPC for R6
Mrs.Hema Muralikrishnan
Senior Standing Counsel for R1 : in W.P.Nos.2276, 2277,
2280 and 2282 of 2022
5. Mr.R.Sankaranarayanan, ASGI
Assisted by
Mr.ANR JayaPrathab SC (IT) : Respondents in W.P.Nos.
1837, 1925, 1926, 1936,
1938, 2223, 2224, 2153,
2163, 2279 & 2284 of 2022
: R1 in W.P.No.2150 of 2022
- Mrs.Hema Muralikrishnan
Senior Standing Counsel for R2 : in W.P.No.2150 of 2022

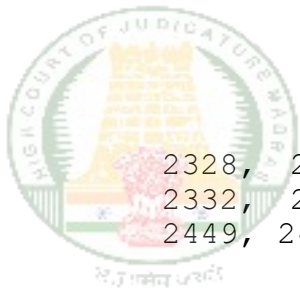
ORDER

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

In this batch of writ petitions, a challenge is made to the Explanations A(a)(ii)/A(b) to the Notifications dated 31.03.2021 and 27.04.2021.

2. The issue raised in these writ petitions has already been decided by this Court on 04.02.2021 in a batch of writ petitions in W.P.No.15091 of 2021 etc. batch.

3. In view of the above, these writ petitions stand disposed of in terms of the order dated 04.02.2021 made in W.P.No.15091 of 2021 etc. batch. There will be no order as to costs. Consequently, WMP Nos.1974, 1975, 1976, 2073, 2076, 2077, 2074, 2078, 2079, 2087, 2091, 2093, 2095, 2096, 2310, 2311, 2312,



2328, 2329, 2330, 2304, 2305, 2322, 2323, 2316, 2319, 2331,
2332, 2384, 2392, 2395, 2393, 2394, 2445, 2448, 2450, 2447,
2449, 2452, 2454 of 2022, 27763, 27766, 27768 of 2021 are closed.

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Sd/-

Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

kpl/drm

To:

1. The Assistant Commissioner of Income Tax
Non Corporate Circle-2, Coimbatore
Income Tax Department,
63, Race Course Road, Coimbatore 641 018.
2. The Principal Commissioner of Income Tax
Coimbatore - 1,
Income Tax Department,
63,Race Course Road, Coimbatore 641 018.
3. The Secretary
Union of India,
Ministry of Finance, Government of India
Sastri Bhawan, R.P.Marg, New Delhi 110 002.
4. The Chairman
Central Board of Direct Taxes,
Government of India
Ministry of Finance, Department of Revenue
New Delhi 110 001.
5. The Assistant Commissioner of Income Tax
Non Corp Circle 10(1), Room No. 620,
Sixth Floor, Wanaparthy Block No. 121,
Mahatma Gandhi Road, Nungambakkam Chennai
6. The Income Tax Officer Non Corporate Ward 1(6)
Having ITO Code CHE W91115
Wanaparthy Block Aayakar Bhavan
2nd Floor, No.121, M.G.Road, Nungambakkam,
Chennai 600 034.
7. The Joint Commissioner of Income Tax
NC Range 1, Wanaparthy Block
Aayakar Bhavan, 2nd floor, NO.121, M.G.Road,
Nungambakkam, Chennai 600 034.



8. The Principal Commissioner of Income Tax-I
Wanaparthy Block, Aayakar Bhavan
2nd Floor, NO.121, M.G.Road,
Nungambakkam, Chennai 600 034.
9. The Chairperson
The Central Board of Direct Taxes
Department of Revenue,
Ministry of Finance
Union of India, North Block, New Delhi 110 002.
10. The Principal Chief Commissioner of Income Tax-1
Wanaparthy Block,
Aayakar Bhavan, 2nd Floor,
No.121, M.G.Road
Nungambakkam, Chennai 600 034.
11. The Joint Secretary
Ministry of Finance
Tax Policy and Legislation Division
Department of Revenue
Union of India, North Block
New Delhi 110 002.
12. The Income Tax Officer Non Corporate Ward 1(6)
Having ITO Code DLCW2518
16 BSNL Bldg Tower 1,
4th Floor Greemroad
Chennai 06
13. The Commissioner of Income Tax
(INT. Taxation) 16 BSNL Bldg Tower 1
4th Floor, Greemroad, Chennai 06.
14. The Income Tax Officer INTL TAXN Ward 2(2)
Che Having ITO Code DLCW2518
Email Id - Chennai.ito.it2.2@incometax.gov.
IN. 16 BSNL Bldg Tower 1
4th Floor, Greemsroad, Chennai 06.
15. The Income Tax Officer Ward-1,
Kumbakonam, Income Tax Department,
1st floor, No.31, Krishnaswamy Road,
Gandhi Nagar, Kumbakonam-612 001.
16. The Deputy Commissioner of Income Tax,
Corporate Circle 3(1),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 34.



17. The Principal Commissioner of Income Tax
Trichy, Income Tax Department,
No.44, Williams Road, Cantonment
Tiruchirappalli, Tamil Nadu 620 001.

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+4ccs to M/s.S.Muthu Venkataraman, Advocate, S.R.No.8483

+1cc to M/s.Subaraya Aiyar, Advocate, S.R.No.8219

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.8595

+6ccs to M/s.A.P.Srinivas, Senior Standing Counsel(IT),
S.R.Nos.8784, 8266, 8788 to 8791

W.P.No.1835 of 2022 etc. batch

SJ(CO)
RLP(07/03/2022)