IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.02.2022

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.2450 and 2456 of 2022

M/s.Balaji and Co.,
rep. by its Partner Vinay Surana
1, Murugappan Street,
Sowcarpet, Chennai-600 079,
Tamil Nadu. ..Petitioner in both WPs

Vs

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

2. Income Tax Officer,
Non Corporate Ward-4(3) CHE,
BSNL Tower,
No.16, Greams Road,
Chennai,
Tamil Nadu – 600 006.

3. The Principal Commissioner of Income Tax-8,
No.121, MG Road, Nungambakkam,
Chennai – 600 034. ..Respondents in both WPs

Prayer: W.P.No.2450 of 2022 filed under Article 226 of the Constitution of India praying for a writ of declaration, declaring the Explanation to Clause (A)(a) of Notification S.O.1432(E) [No.20/2021/F.No.370142/35/2020-TPL] issued on 31.03.2021 and the Explanation to Clause (A) (b) of Notification S.O.1703(E) [No.38/2021/F.No.370142/35/2020-TPL] issued on 27.04.2021 by the first respondent as arbitrary, illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.2456 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 second respondent in ITBA/AST/S/148/2021-22/1032257176(1) and quash the impugned notice under Section 148 of the Income Tax Act, 1961 dated 07.04.2021 for the Assessment Year 2014-15 passed by the second respondent as illegal and without jurisdiction.

For the Petitioner : Mr.R.Sivaraman

For the Respondents : Mr.R.Sankaranarayanan
Addl. Solicitor General of India
assisted by
Mrs.Hema Muralikrishnan
SSC for first respondent

: Mr.ANR. Jayaprathap
for respondent Nos.2 and 3

COMMON ORDER

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

In these writ petitions, a challenge is made to the Explanations A(a)/A(b) to the Notifications dated 31.03.2021 and 27.04.2021 as well as the notice dated 07.04.2021 issued under Section 148 of the Income-tax Act, 1961 for the assessment year 2014-15.

2.The issue raised in these writ petitions has already been decided by this Court on 04.02.2022 in a batch of writ petitions in W.P.No.15091 of 2021 etc. batch.

3.In view of the above, the writ petitions stand disposed of in terms of the order dated 04.02.2022 made in W.P.No.15091 of 2021 etc. batch. There will be no order as to costs. Consequently, WMP Nos.2614, 2619 and 2620 of 2022 are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

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To:

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

2. The Income Tax Officer,
   Non Corporate Ward-4(3) CHE,
   BSNL Tower,
   No.16, Greams Road,
   Chennai, Tamil Nadu - 600 006.

3. The Principal Commissioner of Income Tax-8,
   No.121, MG Road, Nungambakkam,
   Chennai - 600 034.

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.9328

W.P.Nos.2450 and 2456 of 2022

KSM(CO)
RGA(18/02/2022)