



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.02.2022

CORAM :

THE HON'BLE MR.MUNISHWAR NATH BHANDARI, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.NO.3728 OF 2022

AND

WMP NOS.3877 AND 3878 OF 2022

Vaaman Associate,
rep. by its Partner P.Karthik,
6, BKR Nagar, 2nd Cross Sathy Road,
Gandhipuram,
Coimbatore-641 012.

...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.Assistant Commissioner of Income Tax,
Non-Corporate Circle 2,
67-A, Race Course Road,
Coimbatore.

...Respondents

Prayer : Petitioner 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 respondent and quash (a) the notice in PAN:AAIFV6383R dated 25.06.2021 in DIN & Notice No.ITBA/AST/S/148/2020-21/1033691305(1) issued under Section 148 of the Income-tax Act, 1961 for the Assessment Year 2013-14 issued by the second respondent; (b) the Explanation to clause A of the 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.38/2021/F.No.370142/35/2020-TPL in S.O.1703(E) dated 27.04.2021 issued under the The Taxation and Other Laws (Relaxation And Amendment of Certain Provisions) Act, 2020 by the first respondent to the extent it is violative of the provisions of the said Act.

For the Petitioner : Ms.N.V.Lakshmi



For the Respondents

: Mr.A.P.Srinivas
Sr. Standing Counsel
for respondent Nos.1 and 2

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ORDER

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

In these writ petitions, a challenge is made to the Explanation to Clause A of the Notifications dated 31.03.2021 and 27.04.2021 as well as the notice dated 25.06.2021 issued under Section 148 of the Income-tax Act, 1961 for the assessment year 2013-14.

2. The issue raised in this writ petition has already been decided by this Court on 04.02.2022 in a batch of writ petitions in W.P.No.15019 of 2021 etc. batch.

3. In view of the above, the writ petition stands disposed of in terms of the order dated 04.02.2022 made in W.P.No.15019 of 2021 etc. batch. There will be no order as to costs. Consequently, W.M.P.Nos.3877 and 3878 of 2022 are closed.

Sd/-

Assistant Registrar(CS-IX)

// True Copy //

Sub Assistant Registrar

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To:

1.The Secretary,
The 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 2,
67-A, Race Course Road,
Coimbatore.

+1cc to Mr.A.P.Srinivas, Advocate Sr.No.12424

+1cc to Mr.N.V.Balaji, Advocate Sr.No.12864

W.P.No.3728 of 2022

GPL(CO)

RVM(03/03/2022)