



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2022

CORAM :

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

W.P.NO.3808 OF 2022

AND

W.M.P.NO.3931 & 3935 OF 2022

Bhanwarlal Sethia & Sons,
Rep. by its Kartha Bhanwarlal Sethiya,
25, Ramanan Road, Sowcarpet,
Chennai - 600 079.

... Petitioner

.Vs.

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

2. The Income Tax Officer,
Non-Corporate Circle 4(3),
BSNL Towers,
No.16, Greaves Road,
Chennai.

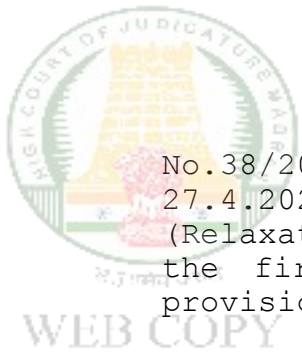
... Respondents

PRAYER:-

Petition 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 Respondents and quash

a. the notice in PAN.AAAHB2188Q dated 07.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1032257062(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 in Notification in Notification No.20/2021/F.No.370142/35/2020-TPL in S.O.1432 (E) dated 31.3.2021 as modified by Notification in Notification



No.38/2021/F.No.370142/35/2020-TPL in S.O.1703 (E) dated 27.4.2021 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 Petitioner : Ms.N.V.Lakshmi

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel

ORDER

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

In this writ petition, 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 07.04.2021 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.15091 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.15091 of 2021 etc. batch. There will be no order as to costs. Consequently, WMP Nos.3931 and 3935 of 2022 are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

kpl

To

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



2. The Income Tax Officer,
Non-Corporate Circle 4(3),
BSNL Towers,
No.16, Greams Road,
Chennai.

WEB COPY

+1cc to Mr.N.V.Balaji, Advocate, S.R.No.12866

+1cc to Mrs.Hema Muralikrishnan, Advocate, S.R.No.12909

W.P.NO.3808 OF 2022

GPL (CO)

PBS/03/03/2022