



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.02.2022

CORAM :

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

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.4032 and 4035 of 2022

and W.M.P.Nos.4177, 4182 and 4183 of 2022

W.P.No.4032 of 2022

M/s.Mi Lifestyle Marketing P Ltd.
(Rep. by its Director),
29, Mookar Nalla Muthu Street,
Parrys, Chennai 600 001.
PAN: AAICM75101.

.. Petitioner

vs

1. The Income Tax Officer,
Corporate Ward - 4(1), Chennai,
Income Tax Department,
Room No.429, Main Building,
IV Floor, 121, Mahathma Gandhi Road,
Nungambakkam, Chennai 600 034.

2. The Principal Commissioner of Income
Tax - 3, Income Tax Department,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

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



Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare 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 in F.No.370142/35/2020-TPL 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.

W.P.No.4035 of 2022

M/s.Mi Lifestyle Marketing P Ltd.

(Rep. by its Director),

29, Mookar Nalla Muthu Street,

Parrys, Chennai 600 001.

PAN: AAICM75101.

.. Petitioner

vs

1. The Income Tax Officer,
Corporate Ward - 4(1), Chennai,
Income Tax Department,
Room No.429, Main Building,
IV Floor, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

2. The Principal Commissioner of Income
Tax - 4, Income Tax Department,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari 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/148/2021-22/1033874229(1) for the Assessment Year 2017-18.

For the Petitioner in

both WPs.

: Mr.A.S.Sriraman

For the Respondents

1, 2 & 4 in WP.4032/22

and Respondents in

WP.4035/22

: Mrs.R.Hemalatha,
Sr. Standing Counsel.

* * * * *



COMMON 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 (a) and Clause A (b) of the Notifications dated 31.03.2021 and 27.04.2021 as well as the notice dated 30.06.2021 issued under Section 148 of the Income-tax Act, 1961 for the assessment year 2017-18.

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.15019 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.15019 of 2021 etc. batch. There will be no order as to costs. Consequently, W.M.P.Nos.4177, 4182 and 4183 of 2022 are closed.

Sd/-
Assistant Registrar(co)

//True Copy//

Sub Assistant Registrar

sra
To:

1. The Income Tax Officer,
Corporate Ward - 4(1), Chennai,
Income Tax Department, Room No.429, Main Building,
IV Floor, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
2. The Principal Commissioner of Income
Tax - 3, Income Tax Department,
121, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034.
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 Principal Commissioner of Income
Tax - 4, Income Tax Department,
121, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034.

+1 cc to Ms.Hema Muralikrishnan, Advocate Sr.NO. 13239

W.P.Nos.4032 and 4035 of 2022

SPD(CO)
A.SK(03/03/2022)