IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2022

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.NOS.5182 & 5186 OF 2022

Ramanujam Vasudevan .. Petitioner in both W.Ps.

Vs.

1. The Deputy Commissioner of Income Tax
Non Corp. Circle 17(1) CHE
Room No.514 - BSNL Building, 5th Floor
Income Tax Office, BSNL Tower
No.16, Greams Road, Chennai 600 006.

2. The Commissioner of Income Tax
Wanaparthy Block, Aayakar Bhawan
No.121, M G Road, Nungambakkam
Chennai 600 034.

3. The Principal Commissioner of Income Tax-8, Chennai
Aayakar Bhawan, Nungambakkam High Road
Chennai.

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
Wanaparthy Block, Aayakar Bhawan
2nd Floor, No.121, M G Road
Nungambakkam
Chennai.

.. Respondents in both W.Ps.

Prayer:

(1) W.P.No.5182 of 2022 filed under Article 226 of the Constitution of India praying for a writ of Declaration declaring the Explanation issued by Notification No.20/2021 dated 31.03.2021 extending the date of issuance of a notice under the Act from 31st March 2021 to 30th April issued by the first respondent and the consequential notification No.38/2021 dated 27.04.2021 further extending the 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.

(2) W.P.No.5186 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 first respondent in relation to the notice DIN No.ITBA/AST/S/148/2021-22/1033929799 (1) dated 30.06.2021 for the Assessment Year 2014-15 issued by the first respondent under Section 148 of the Income Tax Act, 1961 dated 30.06.2021, quash the same as arbitrary, illegal and in violation of the principles of natural justice.

For the Petitioner : Mr.S.Muthu Venkatraman

For the Respondents : Mr.Prabhu Mukund Arunkumar

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 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.5281 and 5282 of 2022 are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

kpl/drm

To:

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Nungambakkam
Chennai.

+1cc to Mr.S.Muthu Venkatraman, Advocate, S.R.No.16500
+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.16041

W.P.Nos.5182 & 5186 of 2022

MG(CO)
PM/16/03/2022