IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.04.2022

CORAM :

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

W.P.Nos.5334 & 5341 of 2022

Varun Manian .. Petitioner in both WPs.

Vs.

Central Board of Direct Taxes
Ministry of Finance
Department of Revenue
North Block, New Delhi 110 001. .. Respondent-1 in WP No.5334/22

Assistant Commissioner of Income Tax
Circle 1 LTU
Income Tax Department
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai 600 034.

Assistant Commissioner of Income Tax
Central Circle 3(2)
Income Tax Department
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai 600 034. .. RR 2 & 3 in WP No.5334/22 & Respondents in WP No.5341/22

Prayer: Petitions filed under Article 226 of the Constitution of India praying for a writ of Declaration declaring the Explanation to Clause A(a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.03.2021 issued by the first respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961; and for a writ of Certiorari calling for the records of the first respondent in its notice under Section 148 of the Income Tax Act, 1961 dated 07.04.2021 bearing DIN and Notice No.ITBA/AST/S/148/2021-22/1032257236(1), for PAN: ACJPV5938R, assessment year 2013-14 and all proceedings in furtherance thereof including but not limited to the show cause notice issued by the second respondent dated 26.02.2022 bearing DIN and Notice No.ITBA/AST/F/147(SCN)/2021-22/1040145755(1) and to quash the same as arbitrary, unjust and illegal.

In Both Writ Petitioners

For the Petitioner : Mr.Suhrith Parthasarathy

For the Respondents : Mrs.Hema Muralikrishnan
For respondents 1 & 2 in
WP No.5334 of 2020 &
For respondent 1 in
WP No.5341 of 2020

Mr.A.P.Srinivas
Senior Panel Counsel
For respondent 3 in
WP No.5334 of 2020 &
For respondent 2 in
WP No.5341 of 2020

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) of the Notification dated 31.03.2021 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 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, WMP Nos.5427, 5429, 5433, 5434 and 5428 of 2022 are closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

kpl/drm

To:

1. Central Board of Direct Taxes
Ministry of Finance
Department of Revenue
North Block, New Delhi 110 001.

2. Assistant Commissioner of Income Tax
Circle 1 LTU
Income Tax Department
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai 600 034.

3. Assistant Commissioner of Income Tax
Central Circle 3(2)
Income Tax Department
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai 600 034.

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.26056
+1cc to M/s.Suhrith Partha Sarathy, Advocate, S.R.No.26051

W.P.Nos.5334 & 5341 of 2022

AD(CO)
SB(25/04/2022)