



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.03.2022

CORAM :

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

W.P.No.5901 of 2022

Satgadi Chandamiyan Javeed Ahmed

...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.The Assistant Commissioner of Income Tax
Circle 1 No.2, Barracks Cross Street, Officers Line
Vellore 632 001.

...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: AADPA8355P dated 30.06.2021 in DIN & Notice No.ITBA/AST/S/148/2021-22/1033900120(1) issued under Section 148 of the Income-tax Act, 1961 for the Assessment Year 2015-16 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 Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 by the first respondent, to the extend it is violative of the provisions of the said Act.

For the Petitioner : Ms.N.V.Lakshmi

For the Respondents : Mr.ANR Jayaprathap
Senior Standing Counsel
for Respondents 1 & 2



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 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 2015-16.

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 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.5999 and 6000 of 2022 are closed.

Sd/-

Assistant Registrar(CO)

// True Copy //

Sub Assistant Registrar

kpl/drm

To:

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

2.The Assistant Commissioner of Income Tax
Circle 1 No.2, Barracks Cross Street, Officers Line
Vellore 632 001.

W.P.No.5901 of 2022

NRL(CO)
RVM(28/03/2022)