IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.03.2022

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.NOS.5980, 5983 AND 5984 OF 2022

Farida Leather Company,
rep. by its Partner Azeez Mujeeb Khan,
29/A, Perianna Maistry Street, Periamet,
Chennai - 600 003.

.. Petitioner in all WPs

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,
   Non-Corporate Circle 4(1),
   BSNL Towers, No.16, Greams Road,
   Chennai - 600 006.

.. Respondents in all WPs

Prayer:

W.P.No.5980 of 2022 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: AAAFF1375P dated 30.06.2021 in DIN & Notice No.ITBA/AST/S/148/2021-22/1033913421(1) issued under Section 148 of the Income Tax Act, 1961 for the Assessment Year 2014-15 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 extent it is violative of the provisions of the said Act.

W.P.No.5983 of 2022 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: AAAFF1375P dated 30.06.2021 in DIN & Notice No.ITBA/AST/S/148/2021-22/1033913403(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 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 extent it is violative of the provisions of the said Act.

W.P.No.5984 of 2022 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: AAAFF1375P dated 30.06.2021 in DIN & Notice No.ITBA/AST/S/148/2021-22/1033886602(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 extent it is violative of the provisions of the said Act.

For the Petitioner : Mr.K.Rathinavel

For the Respondents : Mrs.Hemamuralikrishnan
Sr. Standing Counsel
for respondent Nos.1 and 2

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 of the Notifications dated 31.03.2021 and 27.04.2021 as well as the notices dated 30.06.2021 issued under Section 148 of the Income-tax Act, 1961 for the assessment years 2013-14; 2014-15 and 2015-16.

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, these 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.6057, 6058, 6059, 6060, 6061 and 6063 of 2022 are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To:

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

2. The Assistant Commissioner of Income Tax,
   Non-Corporate Circle 4(1),
   BSNL Towers, No.16, Greams Road,
   Chennai - 600 006.

+1cc to M/s.Hemamuralikrishnan, Advocate, S.R.No.18419
+1cc to M/s.N.V.Balaji, Advocate,SR.NO.18624(23/03/2022)

W.P.Nos.5980, 5983 and 5984 of 2022

MG(CO)
PM/22/03/2022