



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2022

CORAM :

WEB COPY

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.6755 and 6759 of 2022

Cognizant Technology Solutions India Pvt. Ltd.,  
5/535, Old Mahabalipuram Road,  
Okkiyam Thoraipakkam,  
Chennai - 600 096.

..Petitioner in both WPs

Vs

The Assistant Commissioner of Income Tax,  
Central Circle 1(1),  
3rd Floor, Investigation Building,  
No.46 (Old No.108), Mahatma Gandhi Road,  
Nungambakkam,  
Chennai-600 034.

..Respondent in both WPs

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying for a writ of declaration to declare Explanation to Clause (A)(a) of Notification No.20/2021 dated 31.03.2021 and Explanation to Clause (A)(b) of Notification No.38 of 2021 dated 27.04.2021 are unconstitutional and ultra-vires the Income Tax Act, 1961 and consequently quash the impugned notices dated 30.06.2021 purportedly issued by the respondent.

For the Petitioner : Mr.Srinath Sridevan  
in both the Petitions

For the Respondent : Mr.A.P.Srinivas  
in both the Petitions

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 (A)(b) 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 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.

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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.6837, 6838, 6840 and 6841 of 2022 are closed.

s/d-  
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

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To:

The Assistant Commissioner of Income Tax,  
Central Circle 1(1),  
3rd Floor, Investigation Building,  
No.46 (Old No.108), Mahatma Gandhi Road,  
Nungambakkam,  
Chennai-600 034.

+2 Ccs to Mr. Srinath Sridevan, Advocate sr 19571 & 19572  
+2 Ccs to Mr.A.P.Srinivas, Advocate sr 19574

W.P.Nos.6755 and 6759 of 2022

PA(CO)  
SP(30/03/2022)