IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2022

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.7860 and 7864 of 2022

W.P.No.7860 of 2022:

Amit Kumar Gutgutia ..Petitioner

Vs

1 The Central Board of Direct Taxes
Rep. by its Chairperson
Department of Revenue - Ministry of Finance
Government of India, New Delhi.

2 The Assistant Commissioner of Income Tax
Non Corporate Circle-10(1) CHE
Room No.620, Sixth Floor
Wanaparthy Block, No.121, MG Road
Nungambakkam
Chennai - 600 034. ..Respondents

Prayer in W.P.No.7860 of 2022: Petition filed under Article 226 of the Constitution of India praying for a writ of declaration declaring the Explanation to Clause (A)(a) of Notification No.20/2021/ F.No.370142/ 35/2020-TPL in S.O. 1432(E) dated 31.03.2021 and Explanation to Clause (A)(b) of Notification No. 38/2021/F.No. 370142/35/2020-TPL in S.O. 1703(E) dated 27.04.2021 by the 1st Respondent as unconstitutional illegal and ultra vires the Constitution of India and the Taxation and other Laws (Relaxation and Amendment of certain provisions) Act 2020 of the Act.

W.P.No.7864 of 2022:

Amit Kumar Gutgutia ..Petitioner

Vs

1 The Additional/Joint Commissioner of Income Tax
Range 10, Chennai
O/o The Principal Commissioner of Income Tax
Wanaparthy Block, No.121, M.G.Road
Nungambakkam, Chennai - 600 034.

2 The Assistant Commissioner of Income Tax
Non Corporate Circle-10(1) CHE
Room No.620, Sixth Floor
Wanaparthy Block, No.121, MG Road
Nungambakkam
Chennai - 600 034. ..Respondents

Prayer in W.P.No.7864 of 2022: Petition filed under Article 226 of the Constitution of India praying for a writ of certiorari calling for the records on the file of the 2nd Respondent in PAN: AEXPG5468B, dated 14.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033449275(1) issued under Section 148 of the Income-tax Act, 1961 for the assessment year 2017-18 and quash the same as illegal and without jurisdiction.

For the Petitioner in both writ petitions : Mr.T.Pramod Kumar Chopda

For the Respondents : Mr.Prabhu Mukund Arunkumar for 1st respondent in W.P.No.7860 of 2022

: Mr.A.P.Srinivas Senior Standing Counsel for 2nd respondent in W.P.No.7860 of 2022 and respondents 1 and 2 in W.P.No.7864 of 2022

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) of the Notifications dated 31.03.2021 and 27.04.2021 as well as the notices dated 14.06.2021 issued under Section 148 of the Income-tax Act, 1961 for the assessment years 2017-2018.

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.7859, 7861 and 7863 of 2022 are closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

bbr

To:

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

2 The Assistant Commissioner of Income Tax
Non Corporate Circle-10(1) CHE
Room No.620, Sixth Floor
Wanaparthy Block, No.121, MG Road
Nungambakkam
Chennai - 600 034.

3 The Additional/Joint Commissioner of Income Tax
Range 10, Chennai
O/o The Principal Commissioner of Income Tax
Wanaparthy Block, No.121, M.G.Road
Nungambakkam, Chennai - 600 034.

+1 CC to M/s. Hema Muralikrishnan, Senior Standing Counsel sr 22502
+1 CC to Mr. Pramod Kumar Chopda, Advocate sr 22854.

W.P.Nos.7860 and 7864 of 2022

MG(CO)
SP(07/04/2022)