IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2022

CORAM :

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

AND

THE HON'BLE MRS.JUSTICE N.MALA

W.P.No.11549 of 2022

and W.M.P.No.11035 and 11036 of 2022

Vikrant Choudhary .. Petitioner

vs

1. The Central Board of Direct Tax,
Government of India, Ministry of
Finance, Department of Revenue,
New Delhi, Rep. by its Secretary.

2. The Income Tax Officer,
Corporate Ward 6 (3),
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the Respondents and quash a) the impugned notice in PAN dated 30.06.2021 in DIN and Notice No. ITBA/AST/S/148/2021-22/ 1033868625(1) issued under Section 148 of the Income-tax Act 1961 for the Assessment Year 2017-18 issued by the Second Respondent; and 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 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 : M/s.N.V.Lakshmi

For the Respondents : Mr.A.P.Srinivas
Sr. SPC

ORDER
(Order of the Court was made by
the Hon'ble Chief Justice)

The writ petition has been filed to challenge the notice issued under Section 148 of the Income Tax Act, 1961 for the Assessment Year 2017-18 and also the notification dated 31.03.2021 as modified by notification No.38/2021/F.No370142/35/2020-TPL dated 27.04.2021 issued under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020.

2. Similar writ petitions were allowed by this Court. However, the matters decided initially by the Allahabad High Court on the similar issue travelled to the Apex Court where a detailed judgment has been given in the case of Union of India vs. Ashish Agarwal, reported in (2022) 138 taxmann.com 64 (SC). The parties are in agreement that now the present writ petition would be governed by the judgment of the Apex Court in the case supra.

Accordingly, the issue in the writ petition would be governed by the judgment of the Apex Court supra and with the aforesaid, the writ petition is disposed of. No costs. Consequently, W.M.P.Nos.11035 and 11036 of 2022 are closed.

Sd/-
Assistant Registrar(CS-CCC)

//True copy//

Sub Assistant Registrar

sra

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

2. The Income Tax Officer,
Corporate Ward 6 (3),
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

+1cc to Mr..A.P.Srinivas, Advocate SR.No.36108

W.P.No.11549 of 2022

CA(CO)
GMY(22/06/2022)