IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2022

CORAM :

THE HON'BLE MR.MUNISHWAR NATH BHANDARI,
ACTING CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE P.D.AUDIKESAVALU

W.P.NOS.9467, 3856, 4175, 4265, 4563, 4621, 5122, 5779, 9550, 9952, 10325, 10572, 10663, 11376, 12656, 12759, 12786, 12866, 12892, 13064, 13218, 13399, 13408, 13409, 13435, 14581, 14733, 9813, 9822, 9942, 10337, 11045, 12643, 12899, 13135, 13195, 13722, 14012, 14587, 14607, 15109, 15117 AND 16159 OF 2021
AND
W.M.P.NOS.10057, 10059, 10061, 4421, 4766, 4872, 5196, 5260, 5705, 6377, 10148, 10149, 10150, 10562, 10563, 10564, 10904, 10905, 10908, 11161, 11163, 11165, 11275, 11279, 11280, 12039, 12042, 12045, 13451, 13453, 13454, 13555, 13556, 13559, 13586, 13587, 13588, 13672, 13673, 13674, 13698, 13699, 13700, 13866, 13868, 13870, 14020, 14021, 14022, 14248, 14249, 14250, 14261, 14262, 14263, 14265, 14266, 14264, 14302, 15472, 15473, 15474, 15633, 10447, 10448, 10450, 10455, 10456, 10457, 15509, 10556, 10558, 10559, 10918, 10919, 10920, 16629, 11689, 11693, 16799, 13431, 13434, 13435, 13705, 13706, 13707, 13942, 13944, 13945, 13998, 13999, 14001, 14563, 14566, 14878, 14879, 15478, 15479, 15480, 15485, 15486, 15488, 16005, 16007, 16008, 16015, 16020, 16021, 17096, 17097 AND 17098 OF 2021

1 PITCHAI RAJAGOPAL SHIVA KUMAR ... Petitioner in W.P.No.9467 of 2021

1 S.MARTIN ... Petitioner in W.P.No.3856 of 2021

1 FUTURE TRADE SOLUTIONS LLP,
REP. BY ITS PARTNER NAGARAJAN. ... Petitioner in W.P.No.4175 of 2021

1 M/S.LAKSHMI SWEETS,
REP. BY ITS PARTNER S.KUMAR. ... Petitioner in W.P.No.4265 of 2021

1 VADIVELU GURUMURTHY ... Petitioner in W.P.No.4563 of 2021

1 GURUMURTHY THIAGARAJAN ... Petitioner in W.P.No.4621 of 2021

1 M/S.LAKSHMI HOTELS,
REP. BY ITS PARTNER S.KUMAR ... Petitioner in W.P.No.5122 of 2021

1 M/S.HOTEL LAKSHMI PRAKASH
REP. BY ITS PARTNER S.KUMAR ... Petitioner in W.P.No.5779 of 2021

1 M/S.SARAVANA BHAVAN CORPORATION FZE
(FORMERLY KNOWN AS M/S.SARAVANA BHAVAN HOLDINGS LIMITED)
REP. BY ITS MANAGING DIRECTOR,
MR.PITCHAI RAJAGOPAL SHIVA KUMAAR. .. Petitioner in W.P.No.9550 of 2021

1 SHRI.KALIAPPA GOUNDER VISWAN ... Petitioner in W.P.No.9952 of 2021

1 SHRI.AUATHAN RAMESH KUMAR ... Petitioner in W.P.No.10325 of 2021

1 SHRI.SUBRAMANIAN KULANTHIAN ... Petitioner in W.P.No.10572 of 2021

1 M/S.BINNY LIMITED,
REP. BY ITS MANAGING DIRECTOR,
MR.ARVIND NANDAGOPAL. ... Petitioner in W.P.No.10663 of 2021

1 R.PALANISAMY ... Petitioner in W.P.No.11376 of 2021

1 SHANTHI VISWANATHAN ... Petitioner in W.P.No.12656 of 2021

1 SHRI.SHANTHILAL ... Petitioner in W.P.No.12759 of 2021

1 SHRI.RAMCHAND GANDHI ... Petitioner in W.P.No.12786 of 2021

1 SHRI.DEVI CHAND GANDHI ... Petitioner in W.P.No.12866 of 2021

1 SHRI.MAHAVEERCHAND DHOKA ... Petitioner in W.P.No.12892 of 2021

1 SHRI.UPENDRA KUMAR ... Petitioner in W.P.No.13064 of 2021

1 SHRI.BHAGCHAND ... Petitioner in W.P.No.13218 of 2021

1 M/S.CHAMPALAL JEWELLERS,
REP. BY ITS PARTNER,
MR.VINOD KUMAR JAIN. ... Petitioner in W.P.No.13399 of 2021

1 SHRI.ASHOK KUMAR ... Petitioner in W.P.No.13408 of 2021

1 SHRI.GYANCHAND JAIN ... Petitioner in W.P.No.13409 of 2021

1 FUTURE TRADE SOLUTIONS LLP
(REPRESENTED BY S.NAGARAJAN) ... Petitioner in W.P.No.13435 of 2021

1 S.MARTIN ... Petitioner in W.P.No.14581 of 2021

1 SCREEN SCENE MEDIA ENTERTAINMENT PVT. LTD.,
REP. BY ITS DIRECTOR SUNDAR ARUMUGAM ... Petitioner in W.P.No.14733 of 2021

1 M/S.PRATHISHRI PROPERTIES,
REPRESENTED BY ITS PARTNER,
MR.C.SEVAM. ... Petitioner in W.P.No.9813 of 2021

1 SHRI.CHANDRASEKARAN SELVAM ... Petitioner in W.P.No.9822 of 2021

1 M.SUBRAMANIAM ... Petitioner in W.P.No.9942 of 2021

1 M/S.ASVINI FISHERIES PRIVATE LIMITED,
REP. BY ITS DIRECTOR,
MR.C.SELVAM ... Petitioner in W.P.No.10337 of 2021

1 M/S.SHOBIKAA IMPEX PVT. LTD.,
REP.BY ITS MANAGING DIRECTOR,
MR.SIVASAMY. ... Petitioner in W.P.No.11045 of 2021

1 S.SRINIVASAN ... Petitioner in W.P.No.12643 of 2021

1 SHRI.NEMAN KURRAL VIJAY KUMA ... Petitioner in W.P.No.12899 of 2021

1 SHRI.BHAGAVAN ... Petitioner in W.P.No.13135 of 2021

1 M/S.GOLDEN SHELTERS PRIVATE LIMITED,
REP. BY ITS DIRECTOR,
MR.YELLANTI ... Petitioner in W.P.No.13195 of 2021

1 FUTURE PLUS ENTERPRISE,
REP. BY ITS PARTNER,
ANUP KHASNOBIS. ... Petitioner in W.P.No.13722 of 2021

1 PSK ENGINEERING CONSTRUCTION,
REPRESENTED BY P.ARUNKUMAR. ... Petitioner in W.P.No.14012 of 2021

1 SHRI.ANBUCHEZHIAN ... Petitioner in W.P.No.14587 of 2021

1 P.LAKSHMI ... Petitioner in W.P.No.14607 of 2021

1 M/S.VEERAMAKALI MEMORIAL WELFARE TRUST,
REP. BY ITS MANAGING TRUSTEE,
MR.MVM SASIKUMAR. ... Petitioner in W.P.No.15109 of 2021

1 M/S.VELAMMAL EDUCATIONAL TRUST,
REP. BY ITS MANAGING TRUSTEE,
MR.MVM.VELMURUGAN. ... Petitioner in W.P.No.15117 of 2021

1 M/S.VELAMMAL (MADURAI) EDUCATIONAL TRUST,
REP. BY ITS MANAGING TRUSTEE/CHAIRMAN,
MR.M.V.MUTHURAMALINGAM. ... Petitioner in W.P.No.16159 of 2021

.Vs.

1 THE UNION OF INDIA,
REP. BY ITS SECRETARY,
THE MINISTRY OF FINANCE,
THE DEPARTMENT OF REVENUE,
3RD FLOOR, JEEVAN DEEP BUILDING,
SANSAD MARG, NEW DELHI - 110 001.
... 1st Respondent in all W.P's

2 THE CENTRAL BOARD OF DIRECT TAXES,
REP. BY ITS CHAIRPERSON,
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE,
GOVERNMENT OF INDIA,
NEW DELHI.
... 2nd Respondent in W.P.Nos.14773, 3856, 4175, 4563, 4265, 4621, 5122 & 5779 of 2021

... 3rd Respondent in W.P.Nos.9822, 9942, 10337, 11045, 12643, 12899, 13135, 13195, 13722, 14012, 14587, 14607, 15109, 15117, 16159, 9952, 10325, 10572, 10663, 11376, 13218, 13399, 13408, 13409, 13435, 14581, 9467, 9550, 12656, 12759, 12786, 12866, 12892, 13064 & 9813 of 2021

3 THE INTERIM BOARD FOR SETTLEMENT,
REP. BY ITS SECRETARY,
REPLACING THE INCOME TAX SETTLEMENT COMMISSION,
ADDITIONAL BENCH, CHENNAI,
REP. BY ITS SECRETARY,
SATGURU COMPLEX,
640, ANNA SALAI, NANDANAM,
CHENNAI - 600 035.
... 2nd Respondent in W.P.Nos.3856, 4175, 4563, 4621, 5112 & 5779 of 2021

3 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 1(1),
INVESTIGATION BUILDING,
MAHATMA GANDHI ROAD,
CHENNAI – 34. ... Respondent in W.P.Nos.4563 & 4621 of 2021

3 THE DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE,
NO.3, GANDHI ROAD,
SALEM - 663 007. ... Respondent in W.P.Nos.4265, 5122 & 5779 of 2021

3 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE – 1(2),
INVESTIGATION BUILDING,
MAHATMA GANDHI ROAD,
CHENNAI – 34. ... Respondent in W.P.No.14733 of 2021

4 THE DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL – 1(3), NO.46, 3RD FLOOR,
INVESTIGATION BUILDING,
MAHATMA GANDHI ROAD,
CHENNAI - 34. ... Respondent in W.P.Nos.9467, 9550 & 12643 of 2021

4 THE DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL – 3(1), NO.46, 3RD FLOOR,
INVESTIGATION BUILDING,
MAHATMA GANDHI ROAD,
CHENNAI – 34. ... Respondent in W.P.No.10663 of 2021

THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE – 2,
NO.63, RACE COURSE ROAD,
COIMBATORE - 641 018.

... 3rd Respondent in W.P.Nos.3856 & 4175 of 2021

... 4th Respondent in W.P.Nos.13435, 14581, 13722, 14012, 14607 & 13772 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - I,
COIMBATORE MAIN BUILDING,
63, RACE COURSE ROAD,
COIMBATORE - 641 018. ... Respondent in W.P.No.9952 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 3,
COIMBATORE.
... Respondent in W.P.Nos.10325, 10572 & 11376 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 1,
COIMBATORE - 641 018. ... Respondent in W.P.No.12656 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 2(3),
CHENNAI - 34.
... Respondent in W.P.Nos.12759, 12786, 12866, 12892, 13064, 13218, 13408 & 13409 of 2021

4 THE DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 3(3),
CHENNAI - 34. ... Respondent in W.P.No.13399 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 3(2),
NO.46, 3RD FLOOR,
INVESTIGATION BUILDING,
MAHATMA GANDHI ROAD,
CHENNAI - 34. ... Respondent in W.P.Nos.9813 & 9822 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - I,
COIMBATORE MAIN BUILDING,
63, RACE COURSE ROAD,
COIMBATORE - 641 018. ... Respondent in W.P.No.9942 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE – 3(2),
CHENNAI - 34.

... Respondent in
W.P.No.10337 of 2021

4 THE OFFICE OF THE ASSISTANT
COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE – 1,
COIMBATORE.

... Respondent in
W.P.No.11045 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE – 1(2),
CHENNAI – 34.

... Respondent in W.P.Nos.12899,
13135 & 13195 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE – 2(2),
CHENNAI – 34.

... Respondent in
W.P.No.14587 of 2021

4 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE – 2(4),
NO.46, 3RD FLOOR,
INVESTIGATION BUILDING,
MAHATMA GANDHI ROAD,
CHENNAI – 34.

... Respondent in W.P.Nos.14109,
15117 & 16159 of 2021

PRAYER IN W.P.NOS.9467, 9550, 9552, 10325, 10572, 10663, 11376, 12656, 12786, 12866, 12892, 13064, 13218, 13399, 13408, 13409, 9813, 9822, 9942, 10337, 11045, 12643, 12899, 13135 & 13195 OF 2021:-

Writ Petitions are filed under Article 226 of the Constitution of India seeking issuance of a Writ of Declaration, declaring the amendment to the Income Tax Act, 1961 in Section 245A by inserting sub clause (da),(ea) and (eb), 245B, 245BC, 245BD, provisio to 245C, 245D, 245DD, 245F, 245G,245H and Insertion of New Sections 245AA and 245M by way of Sections 54 to 65, Finance Act, 2021 with retrospective effect from 01.02.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, 19(i)(g), 20, 20 (2) and 21 of constitution of India, 1950, thus unenforceable and unconstitutional.

PRAYER IN W.P.NOS.13435, 14581, 13722, 14012, 14587, 14607, 15109, 15117 & 16159 OF 2021:-

Writ Petitions are filed under Article 226 of the Constitution of India seeking issuance of a Writ of Declaration, declaring the amendment to the Income Tax Act, 1961 in Section 245A by inserting Sub clause (da), (ea) and (eb) 245B, 245BC, 245BD proviso to 245C, 245D, 245DD, 245F, 245G, 245H and Insertion of New Sections 245AA and 245M by way of Sections 62 to 73, Finance Act, 2021 with retrospective effect from 01.02.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, 19(i)(g), 20, 20 (2) and 21 of Constitution of India, 1950, thus unenforceable and unconstitutional.

PRAYER IN W.P.NOS.3856, 4175, 4265, 5122 & 5779 OF 2021:-

Directing the 2nd Respondent to accept the application of the Writ Petition under section 245C of the Income Tax Act, 1961 and to treat the same as filed on 30.01.2021.

PRAYER IN W.P.NOS.4563 & 4621 OF 2021:-

Directing the 2nd Respondent to accept the application of the Petitioner under section 245C of the Income Tax Act, 1961 and to treat the same as filed on 29.01.2021

PRAYER IN W.P.NO.14733 OF 2021:-

Declaring clause 67 of the Finance Act, 2021 dated 01/04/2021 giving retrospective effect from 01/02/2021 as being void ab initio and ultra vires the Constitution.

For Petitioner in all W.P's	:	Mr.R.Sivaraman
For Respondents	:	Mr.R.Sankaranarayanan, Additional Solicitor General of India Assisted by Mr.K.Ramachandramoorthy CGC for UOI

in W.P.Nos.9467, 9550, 9813,
9822, 9942 & 9952 of 2021

Mr.R.Sankaranarayanan,
Additional Solicitor
General of India
Assisted by
Mr.R.Rajesh Vivekananthan
ASG for UOI
in W.P.Nos.10325, 10337, 10572,
12643, 12656, 12759, 12786,
12866, 12892, 12899, 13064,
13135, 13195, 13218, 13399,
13408, 13409, 13435, 13722,
14012, 14587 & 16159 of 2021

Mr.R.Sankaranarayanan,
Additional Solicitor
General of India
Assisted by
Mr.S.Muthusamy
ACGSC for UOI
in W.P.Nos.10663 & 3856 of 2021

Mr.R.Sankaranarayanan,
Additional Solicitor
General of India
Assisted by
Mr.K.Subbu Ranga Bharathi
For UOI
in W.P.Nos.11045, 4175 & 4265
of 2021

Mr.R.Sankaranarayanan,
Additional Solicitor
General of India
Assisted by
Mr.V.Chandrasekaran
SPC for UOI
in W.P.Nos.11376 & 4563 of 2021

Mr.R.Sankaranarayanan,
Additional Solicitor
General of India
Assisted by
Mr.M.Karthikeyan
in W.P.Nos.14581 & 4621 of 2021

Mr.M.Karthikeyan for R1
in W.P.Nos.14607 & 5779 of 2021

Mr.R.Gopinath,
Standing Counsel for R2
in W.P.Nos.14607 & 5779 of 2021

Mr.A.R.Sakthivel,
SPC for R1
in W.P.Nos.14733 & 5122 of 2021

Mr.G.Ilangovan,
CGSSG for R1
in W.P.Nos.15109 & 15117 of 2021

Mr.R.Sankaranarayanan,
Additional Solicitor
General of India
Assisted by
Mrs.Hema Muralikrishnan,
Senior Standing Counsel
AND
Mr.Prabhu Mukund Arunkumar,
Junior Standing Counsel
For Central Board of Direct Taxes
in all W.P's

Mr.R.Sankaranarayanan,
Additional Solicitor
General of India,
Assisted by
Mr.A.P.Srinivas,
Senior Standing Counsel
AND
Mr.ANR.Jayaprathap
Junior Standing Counsel
For Income Tax Department
in all W.P's

COMMON ORDER

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

The batch of writ petitions has been filed to challenge the constitutional validity of the amendment to the Income Tax Act, 1961 [for brevity, "the Act of 1961"] in Section 245A by inserting sub-clauses (da), (ea) and (eb), and Sections 245B, 245BC, 245BD, proviso to Sections 245C, 245D, 245DD, 245F, 245G, 245H and insertion of new Sections 245AA and 245M by way of Sections 54 to 65 of Finance Act, 2021 with retrospective effect from 01.02.2021, on the ground that such amendment is arbitrary, illegal and void and infringing the fundamental rights conferred under Articles 14, 19(i)(g), 20, 20(2) and 21 of Constitution of India 1950, thus unenforceable and unconstitutional.

2. A notice was issued on these writ petitions to call upon a counter from the respondents since the constitutional validity of the amended provisions was challenged.

3. During the pendency of the writ petitions, the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes [CBDT] came out with a press release dated 7.9.2021, followed by an order dated dated 28.9.2021. By the press release dated 7.9.2021, the CBDT allowed an assessee, who was eligible to file an application for settlement as on 31.1.2021 but could not file the same due to cessation of the Settlement Commission, to file such application till the extended period of 30.9.2021. To dispose of such applications, the Central Government has also constituted an Interim Board for Settlement.

4. In view of the press release dated 7.9.2021 and the order dated 28.9.2021 issued by the CBDT, learned Additional Solicitor General submitted that all cases where applications were submitted on or before 30.9.2021 can be disposed of as the applications would be considered by the Interim Board for Settlement, which has been constituted by the Central Government pending these writ petitions.

5. Learned counsel for the petitioners have no objection if their writ petitions are disposed of with a direction to consider the applications which were submitted on or before 30.9.2021, but they seek a clarification that consideration of the applications would be made treating the pendency of the proceedings as on 31.1.2021.

6. Learned counsel for the Income Tax Department objected the above submission in reference to paragraph (4) of the Order dated 28.9.2021 passed by the CBDT, which is extracted below:

> "4. The above relaxation is available to the applications filed:-
>
> (i) by the assessees who were eligible to file application for settlement on 31.1.2021 for the assessment years for which the application is sought to be filed (relevant assessment years); and

(ii) where the relevant assessment proceedings of the assessee are pending as on the date of filing the application for settlement."

7. It is submitted that if a notice for reopening the assessment or a notice under Section 143 of the Act of 1961 was given on or after 1.2.2021, then a direction for consideration of the application may not be given, to which a serious objection has been raised by learned counsel for the petitioners referring to Explanation (iv) to Section 254A(b) of the Act of 1961, which reads as under:

> "Section 245A. Definitions. In this Chapter, unless the context otherwise requires,-
>
> (a) ....
>
> (b) "case" means any proceeding for assessment under this Act, of any person in respect of any assessment year or assessment years which may be pending before the Assessing Officer on the date on which an application under sub-section (1) of section 245C is made.
>
> Explanation.- For the purpose of this clause-
>
> (i) to (iiia) ....
>
> (iv) a proceeding for assessment for any assessment year, other than the proceedings of assessment or reassessment referred to in clause (i) or clause (iii) or clause (iiia), shall be deemed to have commenced from the date on which the return of income for that assessment year is furnished under section 139 or in response to a notice served under section 142 and concluded on the date on which the assessment is made; or on the expiry of the time specified for making assessment under sub-section (1) of section 153, in case where no assessment is made."

The aforesaid Explanation stipulates the date from which the proceedings shall be deemed to have commenced.

8. We have heard learned counsel for the parties and perused the records.

9. Since during the pendency of the writ petitions, the CBDT came out with a press release dated 7.9.2021, followed by an order dated dated 28.9.2021, directing to admit all applications

filed after 31.1.2021 and before 30.9.2021 and treat such applications as valid and process them as "pending applications" for consideration by the Interim Board, learned counsel for the petitioners are not pressing the writ petitions in regard to the challenge to the constitutional validity of the amended provisions, referred to above, as all the petitioners submitted applications on or before 30.9.2021. However, learned counsel for the petitioners seek clarification about the pendency of the proceedings as on 31.1.2021.

10. It has been agreed by the parties to govern the issue aforesaid by Explanation (iv) to Section 245A(b) of the Act of 1961. The provision aforesaid has been quoted in the preceding paragraph.

11. In view of the above, we dispose of all these writ petitions with a direction to the respondents to send applications for consideration by the Interim Board, if submitted before 30.9.2021. The consideration of applications by the Interim Board would be if the proceedings were pending as on 31.1.2021. To determine the pendency of the proceedings, the Interim Board would be governed by Explanation (iv) to Section 245A(b) of the Act of 1961. The Interim Board would exercise the jurisdiction as conferred by the order dated 28.9.2021 passed by the CBDT.

There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

sasi

To

1. The Secretary,
The Union of India,
The Ministry of Finance,
Department of Revenue,
3rd Floor, Jeevan Deep Building,
Sansad Marg, New Delhi - 110 001.

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

3. The Secretary,
Interim Board for Settlement,
Replacing the Income Tax Settlement Commission,
Additional Bench, Chennai,
Rep. by its Secretary,
Satguru Complex,
640, Anna Salai, Nandanam,
Chennai – 600 035.

4. The Deputy Commissioner of Income Tax,
Central – 1(3),
No.46, 3rd Floor,
Investigation Building,
Mahatma Gandhi Road,
Chennai – 34.

5. The Deputy Commissioner of Income Tax,
Central – 3(1),
No.46, 3rd Floor,
Investigation Building,
Mahatma Gandhi Road,
Chennai – 34.

6. The Assistant Commissioner of Income Tax,
Central Circle – 2,
No.63, Race Course Road,
Coimbatore – 641 018.

7. The Deputy Commissioner of Income Tax,
Central Circle,
No.3, Gandhi Road,
Salem – 663 007.

8. The Assistant Commissioner of Income Tax,
Central Circle – 1(1),
Investigation Building,
Mahatma Gandhi Road,
Chennai – 34.

9. The Assistant Commissioner of Income Tax,
Central Circle – 1,
Coimbatore Main Building,
No.63, Race Course Road,
Coimbatore – 641 018.

10. The Assistant Commissioner of Income Tax,
    Central Circle – 3,
    Coimbatore.

11. The Assistant Commissioner of Income Tax,
    Central Circle – 1,
    Coimbatore – 641 018.

12. The Assistant Commissioner of Income Tax,
    Central Circle – 2(3),
    Chennai - 34.

13. The Deputy Commissioner of Income Tax,
    Central Circle – 3(3),
    Chennai - 34.

14. The Assistant Commissioner of Income Tax,
    Central Circle – 1(2),
    Investigation Building,
    Mahatma Gandhi Road,
    Chennai – 34.

15. The Assistant Commissioner of Income Tax,
    Central Circle – 3(2),
    No.46, 3rd Floor,
    Investigation Building,
    Mahatma Gandhi Road,
    Chennai – 34.

16. The Assistant Commissioner of Income Tax,
    Central Circle – 1,
    Coimbatore Main Building,
    No.63, Race Course Road,
    Coimbatore – 641 018.

17. The Assistant Commissioner of Income Tax,
    Central Circle – 3(2),
    Coimbatore.

18. The Office of the Assistant Commissioner of Income Tax,
    Central Circle – I,
    Coimbatore.

19. The Assistant Commissioner of Income Tax,
    Central Circle – 1(2),
    Chennai – 34.

20. The Assistant Commissioner of Income Tax,
Central Circle – 2(2),
Chennai – 34.

21. The Assistant Commissioner of Income Tax,
Central Circle – 2(4),
No.46, 3rd Floor,
Investigation Building,
Mahatma Gandhi Road,
Chennai – 34.

+4ccs to Mr.A.P.Srinivas, Advocate, S.R.Nos.6609 & 6612
+1cc to Mrs.Hema Muralikrishnan, Advocate, S.R.No.6663

W.P.NO.9467 OF 2021 ETC. BATCH

SR-II & AJB(CO)
PBS/28/03/2022