IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2022

CORAM :

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

W.P.Nos.15019, 15024, 15559, 15564, 15567, 15954, 15960, 15964, 15969, 15971, 15975, 15976, 16258, 16262, 16274, 16277, 16311, 16317, 16517, 16523, 16566, 16567, 16577, 16580, 16635, 16637, 16674, 16873, 16877, 17068, 17069, 17073, 17258, 17321, 17329, 17341, 17345, 17333, 17336, 17595, 17603, 17608, 17612, 17626, 18227, 18228, 18231, 18233, 18236, 18372, 18460, 18466, 18613, 18622, 18615, 18619, 18623, 18658, 18666, 18669, 18781, 18785, 19035, 19040, 19045, 19162, 19170, 19368, 16444, 16795, 19501, 19505, 19525, 19530, 19736, 19740, 19744, 19746, 20085, 20089, 20257, 20262, 20350, 20352, 20420, 20424, 20912, 20916, 21847, 21851, 22492, 22496, 22500, 22503, 22650, 22654, 22701, 22702, 22812, 22816, 24148, 24150, 24152, 24154, 24191, 24196, 24508, 24513, 25232, 25236, 25239, 25242, 25238, 25240, 25249, 25258, 25268, 25269, 25273, 25277, 25286, 25290, 25293, 25296, 25299, 25917, 25926, 26205, 26208, 26220, 26223, 26227, 26231, 26229, 26283, 26286, 26830, 26838, 26840, 26985, 27030, 27033, 27079, 27082, 27244, 27249, 27253, 27245, 27250, 27246, 27247, 27344, 27348, 27373, 27374, 27409, 27772, 27776, 27781, 27787, 27794, 27863, 27867, 27932, 27937, 28025, 28030, 28034, 28028, 28033, 28040, 28031, 28037, 28038, 28043, 28045, 28079, 28083, 28088, 28360, 28366, 28369, 28379, 28373, 23343 and 23345 of 2021,
W.P.Nos.160, 163, 400, 603, 670, 672, 728, 729, 1058 and 1062 of 2022,
W.P.(MD)Nos. 12919, 12927, 12928, 13813 to 13817, 13731, 13980 to 13985, 14258, 17371, 17372, 17669 to 17672, 17928 to 17931, 20909, 20910, 22454 and 22455 of 2021
and
W.M.P.Nos. 15902, 15904, 15908, 15909, 22047, 16478, 16606, 16485, 16609, 16611, 16490, 16614, 22043, 16854, 16858, 16862, 16863, 16868, 16870, 16873, 16875, 16876, 16877, 16879, 16880, 16883, 16885, 23781, 23789, 23787, 23784, 23786, 17197, 17202, 17203, 17219, 17221, 17227, 17228, 17282, 17283, 17286, 17287, 17479, 17481, 17489, 17492, 23821, 17539, 17542, 17543, 22046, 17555, 17559, 17561, 17630, 17631, 17632, 22980, 17659, 17660, 17854, 17855, 17856, 22981, 18103, 18104, 18105, 18108, 18110, 18112, 18271, 18272, 18341, 18342, 18347, 18350, 18366, 18369, 18373, 18374, 18354, 18355, 18360, 18363, 18723, 18730, 18731,

18735, 18738, 18741, 18745, 18767, 18769, 19458, 19460, 19462, 19464, 19465, 19466, 19467, 19468, 19471, 19472, 23768, 23771, 23772, 23773, 19580, 19582, 19695, 19701, 19693, 19699, 22982, 19851, 19855, 19859, 19850, 19854, 19858, 19860, 19861, 23806, 19900, 19901, 19906, 19907, 19911, 19912, 25561, 20071, 20078, 20079, 20299, 20301, 20303, 20308, 20311, 20466, 20467, 20471, 20473, 21985, 17411, 17413, 17767, 17771, 20660, 20662, 20795, 20797, 23820, 20811, 20812, 20814, 21008, 21011, 21012, 21014, 21020, 21021, 21024, 21028, 25299, 25616, 21349, 21353, 21358, 21360, 21512, 21519, 21521, 27311, 21594, 21596, 21598, 27227, 21686, 21690, 21692, 22187, 22189, 22190, 23024, 23025, 23028, 23029, 23714, 23717, 23718, 23720, 23722, 23725, 26255, 25962, 23892, 23895, 23929, 23930, 23931, 24038, 24041, 25469, 25471, 25472, 25474, 25476, 25477, 25523, 25525, 25527, 25820, 25821, 25822, 26607, 26609, 26613, 26616, 26618, 26619, 26624, 26625, 26615, 26617, 26620, 26621, 26634, 26638, 26639, 26643, 26645, 26646, 26650, 26655, 26656, 26661, 26662, 26678, 26679, 26684, 26685, 26688, 26689, 26695, 26696, 26698, 26699, 27388, 27391, 27397, 27400, 27660, 27662, 27664, 27665, 27666, 27676, 27678, 27679, 27681, 27685, 27682, 27683, 27686, 27730, 27731, 27734, 27735, 27736, 28276, 28287, 28289, 28292, 28293, 28420, 28423, 28482, 28484, 28485, 28544, 28552, 28554, 28760, 28766, 28768, 28772, 28773, 28759, 28761, 28767, 28769, 28758, 28762, 28763, 28856, 28859, 28860, 28889, 28891, 28930, 28931, 29340, 29345, 29346, 29348, 29350, 29355, 29360, 29363, 29497, 29501, 29504, 29597, 29598, 29602, 29603, 29606, 29608, 29599, 29600, 29605, 29607, 29615, 29617, 29604, 29610, 29611, 29613, 29614, 29618, 29619, 29621, 29623, 29644, 29649, 29654, 29656, 29658, 29659, 29937, 29942, 29944, 29949, 29950, 29956, 29959, 29960, 24623, 24625, 24626 and 23819 of 2021,
W.M.P.Nos.1045, 1058, 1178, 1728, 1735, 187, 192, 193, 458, 655, 656, 718, 719, 720, 798, 799, 800, 1120, 1124 and 1129 of 2022,
W.M.P.(MD)Nos.9993, 9994, 9995, 10020, 10025, 10016, 10024, 10784, 10936, 10785, 10937, 10781, 10790, 10791, 10782, 10783, 10657, 10780, 10788, 10787, 10656, 10934, 10935, 10938, 10940, 10941, 10942, 10943, 10945, 10946, 11193, 11194, 14252, 14256, 14253, 18987, 18988 and 18989 of 2021

Vellore Institute of Technology
Represented By its Chairman and Managing Trustee
Mr.G.Viswanathan,
No.54 Thennanaran Street, Vellore632001
...Petitioner in W.P.Nos.15019, 15024 of 2021

Sooriya Hospital
1/1 Arunachalam Road, Saligraman, Chennai - 600026
Rep By its Managing Partner Dr.C.P.Sreekumar.
...Petitioner in W.P.Nos.15559, 15564, 15567 of 2021

Anand Cine Service Private Limited
Rep By its Director Mr.A.Anand Prasad
No.3, Sarangapani Street,
T.Nagar, Chennai- 600 017.
...Petitioner in W.P.Nos.15954, 15960, 15964, 15969, 15971, 15975, 15976, 19368 of 2021

M/s.Siemens Gamesa Renewable Power Private Limited
Rep. By its Authorised Signatory
Mr.Soundararajan Ramachandran
The Futura Block B
8th Floor, 334, Rajiv Gandhi Salai,
Sholinganallur, Chennai – 600 119, Tamilnadu.
...Petitioner in W.P.Nos.16258, 16262 of 2021

E2E Supply Chain Solutions Ltd.
Rep. By its Director R.Vasudevan
Nos.534, East Coast Centre,
4th Floor, Anna Salai,
Teynampet, Chennnai 600 018.
PAN : AABCE7932P
...Petitioner in W.P.Nos.16274, 16277 Of 2021

M/s.Golden Enterprises
(Rep By its Partner) Mr.Surendra Kumar Chordia
No.23, Chordia House
General Muthia Mudali Street,
Sowcarpet, Chennai-600079.
PAN : AAFFG1597F
...Petitioner in W.P.Nos.16311, 16317 of 2021

Shanmugha Arts and Science Technology and Research Academy
Rep By its Chairman and Managing Trustee
Mr.R.Sethuraman Sastra
No.5, Dr.Subbaraya Nagar, Main Road,
Kodambakkam, Chennai – 600 024.
PAN : AAAAB0187C
...Petitioner in W.P.Nos.16517, 16523 Of 2021

Smt.Shradha Surana,
W/o. Rajesh P Surana
27, Kandappa Mudali Street,
Sowcarpet, Chennai 600 079.
...Petitioner in W.P.Nos.16566, 16567 of 2021

Shri Rajiv Rai
S/o.Late.Shri Balwant Rai
No.5C in C Road, Ethiraj Lane,
Egmore, Chennai-600008
...Petitioner in W.P.Nos.16577, 16580 of 2021

Kishore Kumar Jain (HUF)
Rep. By its Karta Mr.Kishore Kumar Jain
62 B, EVK Sampath Road,
Veprey, Chennai- 600 007.
...Petitioner in W.P.Nos.16635, 16637 of 2021

R S Readymix Concrete
Rep. By its Partner Mr.S.Elred Kumar,
499/1, First Floor,
Gajalakshmi Nagar Main Road
Santhosh Nagar, Manimangalam Village,
Kancheepuram – 601301
PAN : AARPR9449K
...Petitioner in W.P.No.16674 of 2021

M/s.Easyaccess Financial Services Limited
Rep. By its Chief Financial Officer/
Authorised Signatory Mr.Sudarsan Kasturi
No.24 Access House Judge,
Jambulingam Road,
Mylapore, Chennai – 600 004.
...Petitioner in W.P.Nos.16873, 16877 of 2021

Manisha Khemka
18, Jawahar Nagar,
Raja Annamalai Road,
Saibaba Colony,
Coimbatore - 641 043
PAN : AFOPK3092H
...Petitioner in W.P.Nos.17068, 17069, 17073 of 2021

Nataraja Gounder Kanakasabapathy
No.238, Thammannan Road,
Arisipalayam, Salem - 636009.
...Petitioner in W.P.No.17258 of 2021

Gomathy Babu Sadacharam Kulandaivelu
Flat No.5, 5th Floor Kripa
Door No.31/76, Second Main Road,
Raja Annamalaipuram, Chennai- 600 028.
PAN : AABPV3508P

...Petitioner in W.P.No.17321 Of 2021

Venkatesh Jayaveerapandian
45, Dr.Radhakrishnan Road,
Mylapore, Chennai - 600 004.
PAN : AABPV3527G.

...Petitioner in W.P.No.17329 of 2021

M/s.Trivitron Healthcare P Ltd
Rep By its Director
New No.15, Old No.25
Trivitron Sapthagiri Bhawan,
IV Street Abhiramapuram,
Chennai- 600 018.
PAN : AAACT9378H

...Petitioner in W.P.Nos.17333, 17336, 17341, 17345 of 2021

Gita Power and Infrastructure Pvt. Ltd.,
Rep. By its Authorized Signatory Mr.Kaushik Ganguly
No.6.Sardar Patel Road,
Guindy, Chennai- 600 032.

...Petitioner in W.P.Nos.17595, 17603, 17608, 17612 of 2021

SHEELA PAI COLE
A-603 Vaishnavi Splendour,
No.12, 3rd Cross
Poojari Layout, RMV Extension
II Stage, II Block,
Bangalur-560 094
Power Agent J.Prabhakar
M/S.Jagadisan & Co.,
Chartered Accountants
New No.245 (Old No.108)
Residency Appartments,
T.T.K.Road, Alwarpet,
Chennai – 600 018.

...Petitioner in W.P.No.17626 of 2021

Fives India Engineering and Projects Private Limited
Rep. By its Managing Director
7 VTB Centre, 3rd Floor,
South Boag Road, T. Nagar,
Chennai – 600 017, Tamil Nadu.
...Petitioner in W.P.Nos.18227, 18228, 18231, 18233, 18236 of 2021

Vellore N Krishnaswamy Mudaliar Trust
Rep. By its Trustee
56 DKM College Road,
Sainathapuram,
Vellore-632 001.
...Petitioner in W.P.No.18372 of 2021

Mangappan Baskar
9, Kambar Street,
Chelli Nagar, Rajakilpakkam,
Chennai- 600 073.
...Petitioner in W.P.Nos.18460, 18466 of 2021

M/s.GE Oil and Gas India Private Limited
Rep. By its Authorized Signatory
Mr.Ranveer Milkhi Singh Rana
SF No.608, Chettipalayam Road,
Eachanari Post, Coimbatore-641 021
Tamilnadu
...Petitioner in W.P.Nos.18613, 18622 of 2021

Photon Infotech Private Limited
No.7, 7th Cross Street,
Shastri Nagar,
Adyar, Chennai – 600 020.
Rep. By its Director Mrs.Latha Balasubramanian
...Petitioner in W.P.Nos.18615, 18619, 18623 of 2021

Kavassery Balasubramanian Sivasubramanian
No.3, II Street,
Venus Colony,
Alwarpet,
Chennai - 600 018.
...Petitioner in W.P.Nos.18658, 18666, 18669 of 2021

M/s.GE Oil and Gas India Private Limited
Rep By its Authorised Signatory
Mr.Ranveer Milkhi Singh Rana
SF No.608, Chettipalayam Road,
Eachanari Post, Coimbatore-641 021
Tamil Nadu

...Petitioner in W.P.Nos.18781, 18785 of 2021

Susai Amalanathan Antoni Vincent
S/o.Susai Amalanathan,
19, Mission Street, Manjakuppam
Cuddalore - 607 001
Now Residing at No.39, Royal City,
Angalamman Koil Street,
Manjakuppam,
Cuddalore District – 607 001.

...Petitioner in W.P.Nos.19035, 19040, 19045 of 2021

Triumph International (India) Private Limited
No.240-B Sengundram Village,
Singaperumal Koil - 603 204
Kanchipuram District,
Tamil Nadu
Represented By its Assistant Finance Director
Shri.Murugan Selvaraj

...Petitioner in W.P.Nos.19162, 19170 of 2021

SUNANIA PAI OCALAN
A-603 Vaishnavi Splendour,
III Cross Street, RMV Extension Poojari Layout,
Bangaluru – 560 094
Karnataka State
Rep. By Her Power Agent
Having His Office At:
Mr.J.Prabhakar B.Com, FCA
M/s.Jagadisan and Co.,
Chartered Accountants
New No.245(Old No. 108)
Residency Apartments
T.T.K.Road, Alwarpet,
Chennai – 600 018.

...Petitioner in W.P.Nos.16795 of 2021

Srinivasan Subramanian
Rep. By Subramanian Krishnaswamy
22/6, Pitchu Pillai Street,
Mylapore,
Chennai - 600 004.
...Petitioner in W.P.Nos.19501, 19505 of 2021

Photon Interactive Private Limited
Floor 2, Block 5 DLF It SEZ 1/124 Mount
Poonamallee Road, Manapakkam,
Chennai - 600 089
Rep By its Director Mrs.Latha Balasubramanian.
...Petitioner in W.P.Nos.19525, 19530 of 2021

Pallavaram Kothandaraman Ramesh
New No.20, Old No.11,
Poes Road First Street,
Teynampet, Chennai - 600 018
Tamil Nadu, India
...Petitioner in W.P.Nos.19736, 19740 of 2021

Maria Ramesh
New No.20, Old No.11
Poes Road First Street,
Teynampet, Chennai 600 018
Tamil Nadu, India
...Petitioner in W.P.Nos.19744, 19746 of 2021

Suryalakshmi Sizing Mills
Rep. By its Partner M.Duraisamy
1 63 Velampalayam,
Palladam - 641 663
Tamilnadu, India
...Petitioner in W.P.Nos.20085, 20089 of 2021

Ajay Palsani
105 Audiappa Naicker Street
Chennai-600 079
PAN : AADPP4862G
...Petitioner in W.P.Nos.20257, 20262 of 2021

Vijay Palsani
105 Audiappa Naicker Street,
Chennai- 600 079
PAN : AACPP7211L
...Petitioner in W.P.Nos.20350, 20352 of 2021

D.Gopal
No.25, Murugan Street,
Puzhuthivakkam,
Madipakkam, Chennai – 600091
PAN : BMJPG1267M
...Petitioner in W.P.Nos.20420, 20424 of 2021

M/s.Wahab Brothers
No.898. Srinivasan Pillai Road,
Thanjavur-613001
Rep. By its Partner
Shri Basheer Ahamed.
...Petitioner in W.P.Nos.20912, 20916 of 2021

Matrimony.Com Limited
No.94, TVH Beliciaa Towers, Tower II,
10th Floor MRC Nagar,
Mandaveli, Chennai – 600 028
Represented By its Managing Director
Shri.Murugavel Janakiraman
...Petitioner in W.P.Nos.21847, 21851 of 2021

M/s.ROHM Semiconductor India Pvt. Ltd.,
Represented By its Manager Finance and Accounts
Mr.Sathyanarayana Bijanthadka
Unit 715, 7th Floor 786 and 789 Spencer Plaza
Annasalai 600 002,
Tamil Nadu, India.
...Petitioner in W.P.Nos.22492, 22496, 22500, 22503 of 2021

M.Susila
837, Main Road, Lalpuram P.O,
Chidambaram - 608 602
PAN : GBMPS5208D
...Petitioner in W.P.Nos.22650, 22654 of 2021

D.Babu
No.25, Murugan Street,
Puzhuthivakkam,
Madipakkam, Chennai – 600 091
PAN : EELPB1048N
...Petitioner in W.P.Nos.22701, 22702 of 2021

K.Sethumathavan
No.143, II Cross Street,
Kanakasabai Nagar,
Chidambaram - 608 001.
PAN : AASPS4594D
...Petitioner in W.P.Nos.22812, 22816 of 2021

M/s.GKS Reality Private Limited
Represented By its Director Mr.K.V.Ramana Shetty
3, Club Road, Chetpet,
Chennai – 600 031,
Tamil Nadu.
...Petitioner in W.P.Nos.24148, 24150, 24152, 24154, 24191 & 24196 of 2021

Thiru.Govindasamy JeevarathInam
S/O.Govindasamy,
No.249, Mahatma Gandhi Road,
Puducherry - 605 001.
...Petitioner in W.P.Nos.24508, 24513 Of 2021

Shri.Pannerselvam
121 Panchayathar Street
Peikarumbankottai,
Orathanadu, Thanjavur - 614 626
PAN : BZGPP7165R
...Petitioner in W.P.Nos.25232, 25236, 25238, 25239, 25240, 24242 Of 2021

Shri.Aanandhan
453, South Main Road, Pudur
Orathanadu Taluk, Thanjavur- 614 625.
PAN : AMSPA4050A
...Petitioner in W.P.Nos.25249, 25268, 25269, 25273, 25277, 25258 of 2021

Smt.Kavitharani,
No.T64A/CNo.4, Valluvar Street,
Thiru Nagar, Jafferkhanpet,
Ashok Nagar, Chennai - 600 083.
...Petitioner in W.P.Nos.25286, 25290, 25293, 25296, 25299 of 2021

Adrenalin Esystems Limited
No.244, Carex Centre,
Anna Salai,
Thousand Lights,
Chennai-600 006
Rep By its Managing Director
Shri.N.Srinivasan Bharathy
...Petitioner in W.P.Nos.25917, 25926 of 2021

G.Nirmala
445, Peramanoor Narayanasamy Street,
Salem - 636007.
...Petitioner in W.P.Nos.26205, 26208 of 2021

Uma Kannan
Thiagarajar Mills Premises
Kappalur,
Madurai- 625008
PAN : AAEPU7535N
...Petitioner in W.P.Nos.26220, 26223 of 2021

Kannan Thiagarajan
Thiagarajar Mills Premises,
Kappalur,
Madurai- 625008
PAN : AEAPT3548N
...Petitioner in W.P.Nos.26227, 26229, 26231 of 2021

N.Ganapathy
Old No.104F, New No.680,
20 Feet Road,
Peramanoor Narayanasamy Street,
Salem- 636 007.
...Petitioner in W.P.Nos.26283, 26286 of 2021

Unifi Aif
No.11 Kakani Towers,
15, Khader Naaz Khan Road,
Nungambakkam,
Chennai - 600 006
Represented By its Trust Administration Officer
Mr.T.E.Govindarajan
...Petitioner in W.P.Nos.26830, 26838, 26840 of 2021

Desappa Gopal
No.101, Bazaar Street,
Sholinghur,
Vellore District-631 102
...Petitioner in W.P.Nos.26985 of 2021

M/s.Ayesha Exports INC
Rep. By its Partner Mr.Mubeen Ahmed
3, Naval Hospital Road,
Periamet, Chennai- 600 003.
Tamil Nadu
Presently Having Office At
9, Sterling Road, 1st Cross Street,
Nungambakkam, Chennai – 600 034
Tamil Nadu.
...Petitioner in W.P.Nos.27030, 27033, 27246, 27247 of 2021

M/s.Shalimar Tanning Company
Rep. By its Partner Mr.Mubeen Ahmed,
9, Sterling Road, 1st Cross Street,
Nungambakkam, Chennai – 34, Tamil Nadu.
...Petitioner in W.P.Nos.27079, 27082 Of 2021

Thiagarajan Kannan
Thiagarajar Mills Premises
Kappalur, Madurai - 625008
PAN : AAQPK8713Q
...Petitioner in W.P.Nos.27244, 27249, 27253 of 2021

Lalitha Sreenivas
New No.50, Guru Prasad,
ABM Avenue R.A.Puram,
Chennai – 600 028
...Petitioner in W.P.Nos.27245, 27250 of 2021

Pramila
W/o.Mr.Mukesh Kumar ERST While Address
364 / 366, Mint Street,
Sowcarpet, Chennai,Tamil Nadu – 600 079
Currently Residing At
No.144, Purasawalkkam High Road,
Kellys, Chennai – 600 010.
...Petitioner in W.P.Nos.27344, 27348 of 2021

Gomathy Babu Sadacharam Kulandaivelu
Flat No.5, 5th Floor Kripa
D.No.31/76, 2nd Main Road,
Raja Annamalaipuram, Chennai – 600 028
PAN : AABPV3508P
...Petitioner in W.P.No.27373 of 2021

M/s.Trivitron Healthcare P.Ltd.
Rep. By its Director
New No.15, Old No.25,
Trivitron Sapthagiri Bhawan,
IV Street, Abhiramapuram,
Chennai – 600 018
PAN : AAACT9378H
...Petitioner in W.P.No.27374 of 2021

Fives India Engineering and Projects Private Limited
Rep By its Managing Director
7 VTB Centre, 3rd Floor
South Boag Road, T.Nagar,
Chennai-17, Tamil Nadu
...Petitioner in W.P.No.27409 of 2021

Dilipkumar Jain
S/o.Late. Sri Sukhrajji
No.4/77/93/ 4th Floor,
Shivsakthi Apartment, Syndenhams Road,
Perimet, Chennai – 600 003.
...Petitioner in W.P.Nos.27772, 27776, 27781 of 2021

Mr.Althi Venkata Narendraraju
No.1/355, Kamarajarsalai,
Siruseri,
Chennai - 600130
...Petitioner in W.P.No.27787, 27794 Of 2021

Mr.Victor Jayakaran
H-202, The Atrium Kalakshetra Road,
Thiruvanmiyur,
Chennai - 600 041.
...Petitioner in W.P.Nos.27863, 27867, 16444 of 2021

M/s.Shalimar Tanning Company
Rep. By its Partner Mr.Mubeen Ahmed,
9, Sterling Road, 1st Cross Street,
Nungambakkam,Chennai – 34,
Tamil Nadu.
...Petitioner in W.P.Nos.27932, 27937 of 2021

Radhika Ramachandran
D/o.Ramachandran
No.7, Vimalapuram, 3rd Street
Manali, Chennai – 600 068.
...Petitioner in W.P.Nos.28025, 28030, 28034 of 2021

Mr.Ramachandran Jayanarayanan
S/o.Ramachandran,
Old No.3, New No.7
Manali, Thiruvotriyur,
Chennai – 600 068
...Petitioner in W.P.Nos.28028, 28033, 28040 of 2021

Mukesh Kumar Jain
S/o.Late Sri Sukhrajji
No.38, Ekambareswar Agraharam Street
Park Town, Chennai- 600 003.
...Petitioner in W.P.Nos.28031, 28037 Of 2021

Manikandan
S/o.Ramachandran,
No.15/16/17, Vision Towers
2nd Floor, Yogam Garden,
Valasaravakkam,Chennai-600 087.
...Petitioner in W.P.Nos.28038, 28043, 28045 of 2021

Sriram Krishna Rao
55/28, 5th Street,A.K.Samy Nagar
Kilpauk, Chennai – 600 010
...Petitioner in W.P.Nos.28079, 28083, 28088 of 2021

Tara Chand Jain Ashok Raj
26, Chandrappa Mudali Street,
Sowcarpet, Chennai- 600 079
PAN NO : AAEPA4186H
...Petitioner in W.P.Nos.28373, 28379 of 2021

Dalmia Cement (Bharat) Limited
Rep. By Authorised Signatory
Mr.R.Gururajan
Dalmiapuram,
Tiruchirappalli - 621 651.
...Petitioner in W.P.(MD) Nos.12919, 12927, 12928 of 2021

City Union Bank Ltd.
No.148-149 T.S.R.Bigh Street,
Kumbakonam – 612001
Represented Herein By its Managing Director and CEO Dr.N.Kamakodi
...Petitioner in W.P.(MD) Nos.17371, 17372 of 2021

M/s.Shifa Hospitals
Represented By its Partner
Mr.M.K.M.Mohamed Shafi
82, Kailasapuram Middle Street,
Tirunelveli Junction,
Tirunelveli - 621 001
...Petitioner in W.P.(MD) Nos.17669, 17670, 17671, 17672 of 2021

Mohamed Shafi
S/o.Mr.Mohammed Hussain
236, West Car Street Town
Tirunelveli, Tamilnadu - 627006
...Petitioner in W.P.(MD) Nos.17928, 17929, 17930, 17931 of 2021

Mr.Thippa Gopalswamy Sethuraman
S/o.Mr.Krishnaiyer Gopalsamy
32, Gandhiadigal Salai,
Kumbakonam, Tamil Nadu – 612 001
...Petitioner in W.P.(MD) No.20909, 20910 of 2021

Beboy Joseph John
S/o. Joseph Zachariah
No.10, Harvey Nagar,
1st Street, Arasaradi,
Madurai 625016.
...Petitioner in W.P.(MD) No.22454, 22455 Of 2021

Unifi Capital Private Limited
No.11 Kakani Towers,
15, Khader Nawaz Khan Road
Nungambakkam, Chennai - 600 006
Represented By its Director Mr.Narendranath K
...Petitioner in W.P.No.28360 of 2021

Unifi Capital Private Limited
No.11, Kakani Towers,
15, Khader Nawaz Khan Road
Nungambakkam, Chennai - 600 006
Represented By its Director Mr.V.N.Saravanan
...Petitioner in W.P.No.28366, 28369 of 2021

South Ganga Waters Technologies Private Limited
Rep By its Director Mr.Vijay Ramesh
S/o. S.Ramesh
A, 5th Floor, Gokul Arcade, East Wing,
No.2, 2A Sardar Patel Road,
Adyar, Chennai - 600 020.
...Petitioner in W.P.No.160, 163 of 2022

Vaidehi Srinivasarathnam
New No.15, Old No.26-C Dwarakaa Srinivas
Srinivaspuram 2nd Street,
Thiruvanmiyur,
Chennai - 600 041.
...Petitioner in W.P.No.670, 672 of 2022

Mukeshkumar Jain
S/o.Mr.Prakashchand,
No.46, Dewan Rama Road,
Purasawalkkam, Chennai,
Tamil Nadu 600 084.
...Petitioner in W.P.No.728, 729 of 2022

Indian Co-Operative Network For Women Limited
Rep By its President Mrs.Nandhini Azad
55, Bheemasena Garden Road,
Mylapore, Chennai-600 004
PAN NO : AAAA14488B

...Petitioner in W.P.No.23343, 23345 of 2021

Althi Venkata Narendraraju
No.1/355, Kamarajarsalai,
Siruseri, Chennai - 600 130

...Petitioner in W.P.No.400 of 2022

Kannan Karunakaran
No.181, Anna Salai,
Arcot, Vellore Distirct - 632 503

...Petitioner in W.P.No.603 of 2022

M/s.Consortium Of Self Financing
Professional Arts and Science College in TN
Rep.By its President
Mr.R.S.Munirathinam,
29, Old No.12, Ganapathy Street,
Royapettah, Chennai – 600 014, Tamil Nadu
Presently having Office at Plot No.1745
New Door No.119, 13th main Road,
Y Block, Anna Nagar, Chennai – 600 040.

...Petitioner in W.P.No.1058 and 1062 of 2022

Selvakumaran Renukadevi
15, Melenavaladivilai,
Arumuganeri – 628002
Thoothukkudi

...Petitioner in W.P.(MD) No.13813 of 2021

Shanmuga Suba
W/o.Balaji,
15, Melenavaladivilai,
Arumuganeri – 628002
Thoothukkudi

...Petitioner in W.P.(MD) No.13814 of 2021

Ananthi
W/o.K.Raghupathy,
17, Meanvaladivillai,
Arumuganeri - 628202
Thoothukkudi

...Petitioner in W.P.(MD) No.13815 of 2021

Asokan Kalaivani
17, Melanavaladivilai,
Arumuganeri - 628 002
Thoothukkudi

...Petitioner in W.P.(MD) No.13816 of 2021

Muthuvel Malathy
15, Melanavaladivilai,
Arumuganeri - 628 002
Thoothukkudi

...Petitioner in W.P.(MD) No.13817 of 2021

Tamilnadu Mercantile Bank
Rep. By its Managing Director and CEO
No.57, Victoria Extension Road,
Thoothukudi - 628 002

...Petitioner in W.P.(MD) No.13731 of 2021

Krishnavel Muthuvel
S/o.M.Krishnavel,
47/1, Palayamkottai Road,
Thoothukudi - 628 002

...Petitioner in W.P.(MD) No.13980 of 2021

Krishnavel Balaji
S/o. M.Krishnavel,
47/1, Palayamkottai Road,
Thoothukudi- 628002

...Petitioner in W.P.(MD) No.13981 of 2021

Selvakumaran
S/o.M.Krishnavel,
1/46, Keelanavaladivilai,
Arumuganeri - 628 002
PAN : ALOPS2550G

...Petitioner in W.P.(MD) No.13982 of 2021

Sudhakar Krishnavel
S/o.Muthumali,
15, Melanavaladivillai,
Arumuganeri - 628 002
PAN : AZSPS2929K

...Petitioner in W.P.(MD) No.13983 of 2021

Ragupathy Krishnavel
47/1, Palayamkottai Road,
Tuticorin - 628 202

...Petitioner in W.P.(MD) No.13984 of 2021

Ponnusamy Indhra
W/o.Krishnavel,
47/1, Palayamkottai Road,
Thoothukudi-628 002.
PAN : AALPI7115F

...Petitioner in W.P.(MD) No.13985 of 2021

Ras Agencies
(Rep By Its Partner)
17 and 18, Thanjavur Main Road,
Kumbakonam - 612 001

...Petitioner in W.P.(MD) No.14258 of 2021

Vs

1.Central Board of Direct Taxes
Ministry of Finance, Department of Revenue
North Block, New Delhi - 110 001.

2.Assistant Commissioner of Income Tax(Exemptions)
Income Tax Department,
Annexe Building, III Floor
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 024.

...Respondents in W.P.No.15019 of 2021

1.Assistant Commissioner of Income Tax(Exemptions)
Income Tax Department,
Annexe Building, III Floor
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 024.

...Respondent in W.P.No.15024 of 2021

1.Central Board of Direct Taxes
Ministry of Finance, Department of Revenue
North Block, New Delhi - 110 001.

2.Deputy Commissioner of Income Tax
Non Corporate circle 8(1)
Room No.507, Annexe Building, V Floor
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600024.
...Respondents in W.P.Nos.15559, 15564 of 2021

1.Deputy Commissioner of Income Tax
Non Corporate circle 8(1)
Room No.507, Annexe Building, V Floor
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600024.
...Respondent in W.P.No.15567 of 2021

1.Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue
North Block, New Delhi - 110 001.

2.Assistant Commissioner of Income Tax
Non-Corporate Circle 10 (1)
Income Tax Department
No.121 Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 024.
...Respondents in W.P.No.15954 of 2021

1.Assistant Commissioner of Income Tax
Non-Corporate Circle 10 (1)
Income Tax Department
No.121 Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 024.
...Respondents in W.P.Nos.15960, 15964, 15969,
15971, 15975 of 2021

1.Central Board of Direct Taxes
Ministry of Finance, Department of Revenue
North Block, New Delhi - 110 001.

2.Assistant Commissioner of Income Tax
Non-Corporate Circle 10 (1)
Income Tax Department
No.121 Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 024.
...Respondents in W.P.No.15976 of 2021

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
Corporate Circle- 6(1)
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

3.The Principal Commissioner of Income Tax-3
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.
...Respondents in W.P.No.16258, 16262 of 2021

1.The Assistant Commissioner of Income Tax
Corporate Circle – 2(1), Chennai
Income Tax Department
121, Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.

2.The Principal Commissioner of Income Tax,
Chennai-2, Income Tax Department
121, Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.
...Respondent in W.P.No.16274, 16277 of 2021

1.The Income Tax Officer
Non Corporate Ward -4(3), Chennai
Income Tax Department,
121, Nungambakkam High Road,
Nungambakam, Chennai - 600034

2.The Principal Commissioner of Income Tax, Chennai-3,
Income Tax Department,
121, Nungambakkam High Road,
Nungambakkam, Chennai - 600034
...Respondent in W.P.No.16311, 16317 of 2021

1.Central Board of Direct Taxes
Ministry of Finance, Department of Revenue
North Block, New Delhi - 110001

2.ACIT (Exemptions)
Aayakar Bhawan-Annexe Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 024
...Respondents in W.P.No.16517 of 2021

1.ACIT (Exemptions)
Aayakar Bhawan-Annexe Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 024
...Respondents in W.P.No.16523 of 2021

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

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

3.Joint Commissioner Of Income Tax
Non-Corporate Range 4
No.121, M.G.Road, Chennai 600 034.
...Respondents in W.P.Nos.16566, 16567 of 2021

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

2.Assistant Commissioner of Income Tax
Central Circle 2(3), 1st Floor,
Investigation Building, Chennai-600 034

3.Principal Commissioner of Income Tax
(Central)-2, No.121, M.G.Road,
Chennai-600034
...Respondents in W.P.Nos.16577, 16580 of 2021

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

2.Income Tax Officer
Non-Corporate Ward 9 (1)
Chennai- Wanaparthy
Block No.121,
Mahatama Gandhi Road,
Nungambakkam, Chennai- 600 034.

3.Principal Commissioner of Income Tax
Chennai- 1, No.121, M.G.Road,
Chennai- 600 034.
...Respondent in W.P.No.16635, 16637 of 2021

1.The Income Tax Officer
Ward-1, Kancheepuram,
Income Tax Department,
No.96, Munnuswamy Mudaliar Avenue
Kancheepuram - 631501.

2.The Additional Commissioner of Income Tax
Non Corporate Range – 22,
Chennai
1st and 2nd Floor
No.7, Ramakrishna Street,
West Tambaram, Chennai - 600 045.
...Respondent in W.P.No.16674 of 2021

1.Joint Commissioner of Income Tax Officer
On Special Duty-Corporate circle 6(1)/Che
Wanaparthy Black, Aayakar Bhawan,
2nd Floor, No.121, M.G.Road,
Nungambakkam, Chennai - 600034.

2.The Commissioner of Income Tax
Wanaparathy Block, Aayakar Bhawan
2nd Floor, No.121, M.G.Road,
Nungambakkam, Chennai - 600034.

3.The Principal Commissioner of Income Tax
Wanaparthy Block, Aayakar Bhawan
2nd Floor, No.121, M.G.Road,
Nungambakkam, Chennai - 600034.

4.The Central Board of Direct Taxes
Rep. By its Chairperson
Department of Revenue, Ministry Of Finance,
Union Of India, North Block, New Delhi - 110 002.

5.The Principal Chief Commissioner of Income Tax
Wanaparthy Block, Aayakar Bhawan,
2nd Floor, No.121, M.G.Road,
Nungambakkam, Chennai - 600034.
...Respondent in W.P.No.16795 of 2021

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

2.Assistant Commissioner of Income Tax,
Corporate Circle 2 (1), Chennai-Wanaparthy
Block No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

3.Joint Commissioner of Income Tax,
Corporate Range- 1, Chennai
No.121, M.G.Road, Chennai - 600 034.
...Respondent in W.P.No.16873, 16877 of 2021

1.The Assistant Commissioner of Income Tax,
Non Corporate Circle 2,
Coimbatore Income Tax Department
67-A, Race Course Road, Coimbatore 641 018

2.The Principal Commissioner of Income Tax,
Coimbatore – 1,
Income Tax Department
67-A, Race Course Road,
Coimbatore - 641 018
...Respondent in W.P.No.17068, 17069, 17073 of 2021

1.The Deputy Commissioner of Income Tax
Circle – 1, Income Tax Office
No.3, Gandhi Road, Salem - 636007.
...Respondent in W.P.No.17258 of 2021

1.The Deputy Commissioner of Income Tax
Corporate Circle- 3 (1), Chennai
Income Tax Department, Room No.411,
Fourth Floor, Wanaparthy Block,
121, Nungambakkam, Chennai- 600 034.

2.The Principal Commissioner of Income Tax-3
Income Tax Department,
121, Nungambakkam High Road,
Chennai- 600 034.

...Respondent in W.P.No.17321 of 2021

1.The Income Tax Officer
Non Corporate Circle- 10 (3),
Chennai
Income Tax Department,
121, Nungambakkam High Road,
Chennai- 600 034.

2.The Principal Commissioner of Income Tax,
Chennai-3, Income Tax Department,
121, Nungambakkam High Road,
Chennai- 600 034.

...Respondent in W.P.No.17329 of 2021

1.The Deputy Commissioner of Income Tax
Corporate Circle- 3 (1), Chennai
Income Tax Department, Room No.411,
Wanaparthy Block, IV Floor,
121, Mahatma Gandhi Road,
Nungambakkam

2.The Principal Commissioner of Income Tax-3
Income Tax Department,
121, Mahatma Gandhi Road,
Nungambakkam High Road,
Chennai- 600 034.

...Respondent in W.P.No.17333, 17336, 17341,
17345 of 2021

1.Central Board of Direct Taxes
Ministry of Finance, Department Of Revenue,
North Block, New Delhi-110 001.

2.Assistant Commissioner Income Tax,
Central Circle 1(1), Room No.320,
3rd Floor, Investigation Building,
No.46 (Old No.108) Mahatma Gandhi Road,
Nungambakkam, Chennai- 600 034.
...Respondent in W.P.No.17595 of 2021

1.Assistant Commissioner Income Tax,
Central Circle 1(1), Room No.320,
3rd Floor, Investigation Building,
No.46 (Old No.108) Mahatma Gandhi Road,
Nungambakkam, Chennai- 600 034.
...Respondent in W.P.No.17603, 17608, 17612 of 2021

1.Joint Commissioner of Income Tax Officer
On Special Duty-Corporate Circle 6(1)/CHE
Wanaparthy Block, Aayakar Bhawan
2nd Floor, No.121, M G Road,
Nungambakkam, Chennai-600 034

2.The Commissioner of Income Tax,
Wanaparthy Block, Aayakar Bhawan,
2nd Floor, No.121, M G Road,
Nungambakkam, Chennai-600 034.

3.The Principal Commissioner of Income Tax,
Wanarparthy Block, Aayakar Bhawan,
2nd Floor, No.121, M G Raod,
Nungambakkam, Chennai-600 034

4.The Centeral Board of Direct Taxes,
Rep. by its Chairperson
Department of Revenue, Ministry of Finance
Union of India, North Block, New Delhi-110 002

5.The Principal Chief Commissioner of Income Tax
Wanaparthy Block, Aayakar Bhawan,
2nd Floor, No.121, M.G Road,
Nungambakkam, Chennai-600 034
...Respondent in W.P.No.17626 of 2021

1.Central Board of Direct Taxes
Ministry of Finance, Department Of Revenue
North Block, New Delhi 110 001

2.Assistant Commissioner of Income Tax,
Corporate Circle 2 (1), Chennai
Wanaparthy Block,
No.121, Matathma Gandhi Road,
Nugambakkam, Chennai 34
...Respondent in W.P.No.18227 of 2021

1.Assistant Commissioner of Income Tax
Corporate Circle 2 (1), Chennai
Wanaparthy Block,
No.121, Matathma Gandhi Road,
Nungambakkam, Chennai 34.

2.Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue
North Block, New Delhi 110 001
...Respondent in W.P.No.18228, 18231, 18233, 18236 of 2021

1.The Assistant Commissioner of
Income Tax (Exemptions), Chennai
Income Tax Department, Aayakar Bhawan
Annexe Building, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034

2.The Commissioner of Income Tax (Exemptions)
Income Tax Department,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034
...Respondent in W.P.No.18372 of 2021

1.Assistant Commissioner of Income Tax
Non-Corporate Circle 22 (1) (TBM)
CHEN No.7, Ramakrishna Street,
1st and 2nd Floor,
Tambaram (Business Range)
West Tambaram, Chennai- 600 045.

2.Central Board Of Direct Taxes
Department of Revenue,
Ministry Of Finance,
New Delhi.
...Respondent in W.P.No.18460, 18466 of 2021

1.The Central Board Of Direct Taxes
Rep. By Its Chairperson,
Department of Revenue,
Ministry of Finance,
Government of India, New Delhi

2.The Deputy Commissioner of Income Tax,
Corporate Circle-1,
Coimbatore.

3.The Principal Commissioner of Income Tax-1.
Coimbatore.
...Respondent in W.P.No.18613, 18622 of 2021

1.The Chairman
Central Board of Direct Taxes,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110 001

2.The Assistant Commissioner of Income Tax
Circle 1, LTU, Wanaparthy Block,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034
...Respondent in W.P.No.18615 of 2021

1.The Assistant Commissioner of Income Tax
Circle 1, LTU, Wanaparthy Block
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034
...Respondent in W.P.No.18619, 18623 Of 2021

1.Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue
North Block, New Delhi 110 001

2.Assistant Commissioner of Income Tax
Non-Corporate Circle 3 (1),
Income Tax Department,
No.121, Mahatma Gandhi Raod,
Nungambakkam, Chennai - 600 024
...Respondent in W.P.No.18658, 18669 of 2021

1.Assistant Commissioner of Income Tax,
Non-Corporate Circle 3 (1),
Income Tax Department,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 024.
...Respondent in W.P.No.18666 of 2021

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

2.The Deputy Commissioner of Income Tax
Corporate Circle-1, Coimbatore

3.Principal Commissioner of Income Tax (Central 2)
Coimbatore
...Respondent in W.P.No.18781, 18785 of 2021

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

2.Income Tax Officer
Office of The Income Tax Officer
Kothandapani Senguttuvan Ward 1 Cuddalore

3.The Principal Commissioner of Income Tax
Puducherry DP Thottam,
Behind Ananda INN
Muthialpet, Puducherry
...Respondent in W.P.No.19035 of 2021

1.Income Tax Officer
Office of The Income Tax Officer
Kothandapani Senguttuvan Ward I Cuddalore

2.The Principal Commissioner of Income Tax
Pudhucherry DP Thottam,
Behind Ananda INN,
Muthailpet, Puducherry
...Respondent in W.P.Nos.19040, 19045 of 2021

1.The Central Board of Direct Tax
Income Tax Department, New Delhi

2.The Income Tax Officer
Corporate Ward 3(1),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034
...Respondent in W.P.Nos.19162, 19170 of 2021

1.Assistant Commissioner of Income Tax,
Non-Corporate Circle 10(1),
Income Tax Department,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034
...Respondent in W.P.No.19368 of 2021

1.The Chairman
Central Board of Direct Taxes,
Ministry of Finance, Department of Revenue,
North Block, New Delhi - 110 001.

2.The Income Tax Officer /
Non-Corp Ward1(6),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
...Respondent in W.P.No.19501 of 2021

1.The Income Tax Officer
Non-Corp Ward1(6),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
...Respondent, in W.P.No.19505 Of 2021

1.The Chairman
Central Board of Direct Taxes,
Ministry of Finance, Department of Revenue,
North Block, New Delhi- 110 001.

2.The Deputy Commissioner of Income Tax
Corporate Circle 5 (2),
Main Building, 121 Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034.
...Respondent in W.P.No.19525 of 2021

1.The Deputy Commissioner of Income Tax
Corporate Circle 5 (2),
Main Building, 121 Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034.
...Respondent in W.P.No.19530 of 2021

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

2.The Deputy Commissioner of Income Tax
Non-Corporate Circle 1 (1),
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034

3.The Principal Commissioner of Income Tax 1
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034
...Respondent in W.P.No.19736, 19744 of 2021

1.The Deputy Commissioner of Income Tax
Non Corporate Circle 1 (1),
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.The Principal Commissioner of Income Tax,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
...Respondent in W.P.No.19740, 19746 of 2021

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

2.Income Tax Officer
Ward 2(1), 60 Feet Road,
Kumarananthapuram, Tiruppur
Tamilnadu 641 602

3.The Principal Commissioner of Income Tax
67A, Race Course Road,
Race Courses, Gopalapuram,
Coimbatore, Tamilnadu - 641 018
...Respondent in W.P.No.20085 of 2021

1.Income Tax Officer
Ward 2 (1), 60 Feet Road
Kumarananthapuram, Tiruppur,
Tamilnadu-641 602

2.The Principal Commissioner of Income Tax,
67A Race Course Road,
Race Courses, Gopalapuram.
Coimbatore,
Tamilnadu - 641 018
...Respondent in W.P.No.20089 of 2021

1.The Assistant Commissioner of Income Tax
Non Corporate Circle-7(1), Chennai
Income Tax Department, Room No.608,
Wanaparthy Block VI Floor,
121, Nungambakkam High Road,
Chennai-600 034.

2.The Principal Commissioner of Income Tax
Chennai-1, Income Tax Department,
121, Nungambakkam High Road,
Nungambakkam, Chennai-600 034

3.Union of India
Ministry of Finance
Rep. By The Secretary
Government of India,
Sastri Bhawan
R.P.Marg, New Delhi-110 002

4.The Central Board of Direct Taxes
Rep. By its Chairman
Government of India,
Ministry of Finance,
Department of Revenue,
New Delhi-110 001.
...Respondent in W.P.No.20257, 20262 of 2021

1.The Assistant Commissioner of Income Tax
Non Corporate Circle -7 (1), Chennai
Income Tax Department, Room No.608,
Wanaparthy Block VI Floor
121, Nungambakkam High Road,
Chennai – 600 034.

2.The Principal Commissioner of Income Tax
Chennai-1, Income Tax Department
121, Nungambakkam High Road,
Chennai- 600 034.

3.Union Of India
Ministry of Finance
Rep.By The Secretary
Government of India, Sastri Bhawan
R.P.Marg, New Delhi- 110 002.

4.The Central Board of Direct Taxes
Rep. By Its Chairman,
Government of India, Ministry of Finance,
Department of Revenue, New Delhi- 110 001.
...Respondent in W.P.No.20350, 20352 of 2021

1.The Income Tax Officer
Non Corporate Ward 22 (1), Chennai
Income Tax Department,
No.7 Ramakrishna Street,
West Tambaram, Chennai – 600 045

2.The Principal Commissioner of Income Tax, Chennai 1
Income Tax Department,
121 Nungambakkam High Road
Chennai – 600 034

3.Union Of India
Ministry Of Finance
Rep By The Secretary
Government Of India,
Sastri Bhawan R.P.Marg
New Delhi 110 002

4.The Central Board of Direct Taxes
Rep By its Chairman
Government of India, Ministry of Finance,
Department of Revenue, New Delhi 110 001
...Respondent in W.P.No.20420 of 2021

1.The Income Tax Officer
Non Corporate Ward 22 (1), Chennai
Income Tax Department,
No.7, Ramakrishna Street,
West Tambaram, Chennai – 600 045

2.The Principal Commissioner of Income Tax, Chennai 1
Income Tax Department,
121 Nungambakkam High Road,
Chennai – 600 034.
...Respondent in W.P.No.20424 of 2021

1.The Chairman
Central Board of Direct Taxes
Ministry of Finance, Department Of Revenue,
North Block, New Delhi- 110 001.

2.The Income Tax Officer
Naji Kottai Road,
Thanjavur - 613 006.
...Respondent in W.P.No.20912 of 2021

1.The Income Tax Officer
Naji Kottai Road,
Thanjavur - 613 006.
...Respondent in W.P.No.20916 of 2021

1.The Central Board of Direct Tax
Income Tax Department, New Delhi

2.The Assistant Commissioner of Income Tax
Corporate Circle 4 (1),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034
...Respondent in W.P.No.21847, 21851 of 2021

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

2.The Assistant Commissioner of Income Tax
Circle 1 LTU, Chennai

3.The Principal Commissioner of Income Tax
Chennai 4 Wanaparthy Block No.121 MG Road
Nungambakkam, Chennai - 600 034
Tamil Nadu
...Respondent in W.P.No.22492, 22496 of 2021

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

2.The Assistant Commissioner of Income Tax
Circle 1 LTU, Chennai
...Respondent in W.P.No.22500, 22503 of 2021

1.The Income Tax Officer
Ward-2 Cuddalore
Income Tax Department
Soorappanaickan Chavady,
Cuddalore - 607 002

2.The Principal Commissioner of Income Tax
Income Tax Department, D.P.Thottam
Muthialpet, Pondicherry - 605 003.

3.Union Of India
Ministry of Finance
Rep By The Secretary
Government of India,
Sastri Bhawan R.P.Marg
New Delhi- 110 002.

4.The Central Board of Direct Taxes
Rep. By its Chairman
Government of India, Ministry of Finance,
Department of Revenue, New Delhi - 110 001.
...Respondent in W.P.No.22650 of 2021

1.The Income Tax Officer
Ward-2 Cuddalore
Income Tax Department,
Soorappanaickan Chavady,
Cuddalore - 607 002

2.The Principal Commissioner of Income Tax
Income Tax Department
D.P.Thottam, Muthialpet,
Pondicherry- 605 003.

...Respondent in W.P.No.22654 of 2021

1.The Income Tax Officer
Non Corporate Ward - 19(4), Chennai
Income Tax Department, No.7,
Ramakrishna Street,
West Tambaram, Chennai - 600 045

2.The Principal Commissioner of Income Tax, Chennai-1
Income Tax Department,
121, Nungambakkam High Road
Nungambakkam, Chennai - 600 034

3.Union Of India
Ministry of Finance
Rep. By The Secretary
Government Of India,
Sastri Bhawan, R.P.Marg
New Delhi 110 002

4.The Central Board of Direct Taxes
Rep. By its Chairman
Government of India
Ministry of Finance,
Department of Revenue,
New Delhi 110 001

...Respondent in W.P.No.22701 of 2021

1.The Income Tax Officer
Non Corporate Ward- 19(4), Chennai
Income Tax Department
No.7, Ramakrishna Street,
West Tambaram, Chennai - 600 045

2.The Principal Commissioner of Income Tax, Chennai-1
Income Tax Department,
121, Nungambakkam High Road,
Nungambakkam,
Chennai - 600 034

...Respondent in W.P.No.22702 of 2021

1.The Income Tax Officer
Ward-2 Cuddalore
Income Tax Department
Soorappanaickan Chavady,
Cuddalore - 607 002

2.The Principal Commissioner of Income Tax
Income Tax Department, D.P.Thottam
Muthialpet, Pondicherry - 605 003.

3.Union Of India
Ministry of Finance,
Rep By The Secretary
Government Of India, Sastri Bhawan
R.P.Marg, New Delhi- 110 002.

4.The Central Board of Direct Taxes
Rep. By its Chairman
Government of India,
Ministry of Finance
Department of Revenue, New Delhi - 110 001.
...Respondent in W.P.No.22812 of 2021

1.The Income Tax Officer
Ward-2 Cuddalore
Income Tax Department
Soorappanaickan Chavady,
Cuddalore- 607 002

2.The Principal Commissioner of Income Tax
Income Tax Department,
D.P.Thottam, Muthialpet,
Pondicherry - 605 003.
...Respondent in W.P.No.22816 of 2021

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

2.The Assistant Commissioner of Income Tax
Corporate Circle 2 (1), CHE
Wanaparthy Block No.121 M G Road
Nngambakkam, Chennai – 600 034

3.The Principal Commissioner of Income Tax 1
No.121 M G Road, Nungambakkam,
Chennai - 600 034.
...Respondent in W.P.No.24148, 24150, 24152,
24154, 24191, 24196 of 2021

1.Union of India
Rep. By its Secretary,
Ministry of Finance,
Department of Revenue
Room No.46, North Block,
New Delhi - 110 001.

2.The Central Board Of Direct Taxes
Rep. By its Chairman,
149, North Block - I,
New Delhi - 110 001.

3.The Assistant Commissioner of Income Tax
Circle 1, III Floor, Income Tax Office
DP Thottam, Behind Ananda INN
M.G. Road, Puducherry - 605 003.
...Respondent in W.P.No.24508, 24513 of 2021

1.The Assistant Commissioner of Income Tax
Circle 2 (1), Trichy
3rd Floor, 100 Nanjikottai Raod,
Thanjavur 613 006.

2.The Deputy Commissioner of Income Tax
Central Circle 1 (2),
108 Mahatma Gandhi Raod,
Nungambakkam, Chennai - 600 034.

3.The Principal Commissioner of Income Tax
Madurai 1
Madurai Annexe Building
VP Rathinasamy Nadar Road
CR Building, Bibikulam,
Madurai 625002

4.The Principal Commissioner of Income Tax
Central -1
108, M.G.Road, Nungambakkam
Chenani - 600 034.

5.Union of India
Ministry of Finance
Rep. By The Secretary
Government of India,
Sastri Bhawan, R.P. Marg
New Delhi 110 002

6.The Central Board of District Taxes
Rep. By its Chairman
Government of India, Ministry of Finance,
Department Of Revenue, New Delhi 110 001
...Respondent in W.P.No.25232 of 2021

1.The Assistant Commissioner of Income Tax
Circle 2 (1), Trichy
3rd Floor, 100 Nanjikottai Raod
Thanjavur 613 006.

2.The Deputy Commissioner Of Income Tax
Central Circle 1 (2),
108, Mahatma Gandhi Raod
Nungambakkam, Chennai – 600 034

3.The Principal Commissioner of Income Tax
Madurai 1
Madurai Annexe Building
VP Rathinasamy Nadar Road
CR Building, Bibikulam,
Madurai 625002

4.The Principal Commissioner of Income Tax
Central -1
108, M.G.Road, Nungambakkam
Chenani – 600 034
...Respondent in W.P.No.25236, 25238, 25239
25240, 25242 of 2021

1.The Assistant Commissioner of Income Tax
Circle 2 (1), Trichy
3rd Floor, 100 Nanjikottai Road,
Thanjavur - 613 006.

2.The Deupty Commissioner of Income Tax
Central Circle - 1 (2),
108, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

3.The Principal Commissioner of Income Tax
Madurai- 1
Madurai Annexe Building
VP Rathinasamy Nagar Road
CR Building, Bibikulam, Madurai- 625 002.

4.The Principal Commissioner of Income Tax
Central -1
108, M.G.Road, Nungambakkam,
Chennai- 600 034.

5.Union Of India
Ministry of Finance
Rep. By The Secretary
Government of India,
Sastri Bhawan, R.P.Marg
New Delhi- 110 002.

6.The Central Board Of District Taxes
Rep. By its Chairman
Govt. of India, Ministy of Finance
Dept. of Revenue, New Delhi- 110 001.

...Respondent in W.P.No.25249 of 2021

1.The Assistant Commissioner of Income Tax
Circle 2 (1), Trichy
3rd Floor, 100 Nanjikottai Road,
Thanjavur - 613 006.

2.The Deupty Commissioner of Income Tax
Central Circle - 1 (2)
108, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

3.The Principal Commissioner of Income Tax
Madurai- 1,
Madurai Annexe Building
VP Rathinasamy Nagar Road
CR Building, Bibikulam, Madurai- 625 002.

4.The Principal Commissioner of Income Tax
Central -1
108, M.G.Road, Nungambakkam
Chennai- 600 034.

...Respondent in W.P.Nos.25258, 25268, 25269, 25273, 25277 of 2021

1.The Income Tax Officer
Ward-1 Income Tax Office
Railway Board Building
The Mall, Shimla - 171003.

2.The Assistant Commissioner of Income Tax
Central Circle – 1(2),
108 M. G. Road, Nungambakkam, Chennai - 34.

3.The Principal Commissioner of Income Tax,
Chandigarh – 1, CR Building
Himalaya Marg Sector 17E
Chandigarh - 160 017.

4.The Principal Commissioner of Income Tax
Central – 1,
108, M.G.Road, Nungambakkam
Chennai - 34.

5.Union of India, Ministry of Finance,
Rep. By The Secretary
Government of India,
Sastri Bhawan R.P.Marg
New Delhi - 110 002.

6.The Central Board Of District Taxes
Rep. By its Chairman
Govt. of India, Min. of Finance
Dept. of Revenue, New Delhi - 110 001.
...Respondent in W.P.No.25286 of 2021

1.The Income Tax Officer
Ward-1, Income Tax Office
Railway Board Building
The Mall, Shimla - 171003.

2.The Assistant Commissioner of Income Tax
Central Circle – 1(2),
108, M.G. Road,
Nungambakkam,
Chennai – 600 034.

3.The Principal Commissioner of Income Tax
Chandigarh – 1, CR Building
Himalaya Marg, Sector 17E
Chandigarh - 160 017.

4.The Principal Commissioner of Income Tax
Central - 1
108, Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034.
...Respondent in W.P.No.25290, 25299, 25296, 25293 of 2021

1.The Central Board of Direct Tax
Income Tax Department,
New Delhi

2.The Deputy Commissioner of Income Tax
Corporate Circle-1(1),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai -600 034
...Respondent in W.P.No.25917, 25926 of 2021

1.Central Board of Direct Taxes
Ministry of Finance, Department of Revenue
North Block, New Delhi - 110001.

2.Income Tax Officer
Ward 1(1) Salem
No.3, Gandhi Road, Salem - 7.
...Respondent in W.P.No.26205 of 2021

1.Income Tax Officer
Ward 1(1) Salem
No.3, Gandhi Road, Salem - 7.
...Respondent in W.P.No.26208 of 2021

1.The Deputy Commissioner of Income Tax
Corporate Circle - 1 Madurai
Income Tax Department, CR Building
No.2, V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai- 625 002

2.The Principal Commissioner of Income Tax
Madurai-1
Income Tax Department
CR Building,
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002

3.Union of India
Ministry of Finance
Rep. By The Secretary
Government of India
Sastri Bhawan R.P.Marg
New Delhi - 110 002.

4.The Central Board of Direct Taxes
Rep. By its Chairman
Government of India, Ministry Of Finance
Department of Revenue, New Delhi- 110 001.
...Respondent in W.P.No.26220 of 2021

1.The Deputy Commissioner of Income Tax
Corporate Circle – 1, Madurai
Income Tax Department, CR Building
No.2, V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai- 625 002

2.The Principal Commissioner of Income Tax
Madurai-1
Income Tax Department, CR Building
No.2, V.P.Rathinasamy Nadar Road
Bibikulam, Madurai - 625 002
...Respondent in W.P.No.26223 of 2021

1.Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi- 110 001.

2.Income Tax Officer
Ward 1 (1), Salem
No.3, Gandhi Road,
Salem - 636 007.
...Respondent in W.P.No.26283 of 2021

1.Income Tax Officer
Ward 1 (1), Salem
No.3, Gandhi Road,
Salem - 636 007.
...Respondent in W.P.No.26286 of 2021

1.The Chairman
Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue
North Block, New Delhi 110 001

2.The Assistant Commissioner of Income Tax
Non Corp Circle (3) 1
Wanaparthy Block,
121, Mahatma Gandhi Road
Nungambakkam, Chennai – 600 034

...Respondent in W.P.No.26830 of 2021

1.The Assistant Commissioner of Income Tax
Non Corp Circle (3) 1
Wanaparthy Block,
121 Mahatma Gandhi Road
Nungambakkam, Chennai 600 034

...Respondent in W.P.No.26838, 26840 of 2021

1.Income Tax Officer
Ward II Vellore
No.2 Barracks Cross Street
Officers Line, Vellore - 632 001

...Respondent in W.P.No.26985 of 2021

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- 4(1) CHE
BSNL Tower, No.16, Greams Road
Chennai, Tamilnadu- 600 006.

3.The Principal Commissioner of Income Tax-8
No.121. MG Road, Nungambakkam
Chennai - 600 034.

...Respondent in W.P.No.27030, 27033, 27079, 27082, 27246, 27247 of 2021

1.The Deputy Commissioner of Income Tax
Corporate Circle -1, Madurai
Income Tax Department, CR Building
No.2, V.P.Rathinasamy Nadar Road
Bibikulam, Madurai - 625 002.

2.The Principal Commissioner of Income Tax
Madurai-1
Income Tax Department, CR Building
No.2, V.P.Rathinasamy Nadar Road
Bibikulam, Madurai - 625 002.

3.Union Of India
Ministry of Finance
Rep. By The Secretary
Government of India,
Sastri Bhawan, R.P.Marg
New Delhi- 110 002.

4.The Central Board of Direct Taxes
Rep. By its Chairman
Government of India,
Ministry of Finance,
Department of Revenue,
New Delhi- 110 001.

...Respondent in W.P.No.27244 of 2021

1.The Deputy Commissioner of Income Tax
Corporate Circle -1
Madurai
Income Tax Department, CR Building
No.2, V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai- 625 002.

2.The Principal Commissioner of Income Tax
Madurai-1
Income Tax Department, CR Building,
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

...Respondent in W.P.Nos.27249, 27253 of 2021

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

2.The Income Tax Officer
Non-Corporate Circle 17(1)
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai 34

3.The Principal Commissioner of Income Tax
Non-Corporate Ward Range 17
No.121 Mahatma Gandhi Road
Nungambakkam, Chennai 34
...Respondent in W.P.No.27245 of 2021

1.The Income Tax Officer
Non-Corporate Circle 17(1)
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034

2.The Principal Commissioner of Income Tax
Non-Corporate Ward Range 17
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034
...Respondent in W.P.No.27250 of 2021

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 Corp Circle - 4(1) CHE
BSNL Building, IInd Floor
Income Tax Office, No.16, Greams Road,
Chennai, Tamil Nadu - 6.

3.The Principal Commissioner of Income Tax - 8
No.16, Greams Road,
Chennai, Tamil Nadu - 6.
...Respondent in W.P.No.27344, 27348 of 2021

1.The Deputy Commissioner of Income Tax
Corporate Circle- 3(1) Chennai
Income Tax Department, Room No. 411
4th Floor Wanaparthy Block
121 Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.

2.The Principal Commissioner of Income Tax-3
Income Tax Department
121 Nungambakkam High Road
Nungambakkam, Chennai - 600 034

3.Union of India
Ministry of Finance
Rep. By Its Secretary
Government of India, Sastri Bhawan
R.P.Marg, New Delhi 110 002

4.The Central Board of Direct Taxes
Rep. By its Chairman
Government of India, Ministry of Finance,
Department of Revenue, New Delhi 110 001
...Respondent in W.P.Nos.27373, 27374 of 2021

1.Assistat Commissioner of Income Tax
Corproate Circle 2 (1), Chennai
Wanaparthy Block
No.121 Matathma Gandhi Road
Nungambakkam, Chennai - 600 034

2.Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue
North Block, New Delhi 110 001
...Respondent in W.P.No.27409 of 2021

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

2.The Income Tax Officer,
Non Corporate Ward 4(3) CHE
BSNL Tower, No.16, Greams Road
Chennai - 600 006.
...Respondent in W.P.No.27772 Of 2021

1.The Principal Commissioner of Income Tax - 8
BSNL Tower,
No.16, Greams Road
Chennai - 600 006.

2.The Income Tax Officer
Non Corporate Ward 4(3) CHE
BSNL Tower, No.16, Greams Road,
Chennai – 600 006.
...Respondent in W.P.Nos.27776,27781 of 2021

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

2.The Income Tax Officer
Non-Corporate Ward 22(1)
Ramakrishnan Street,
West Tambaram,
Chennai-600 045

3.The Principal Commissioner of Income Tax-1
No.121, Mahatma Gandhi Road
Nungambakkam,
Chennai-600 034
...Respondent in W.P.No.27787 of 2021

1.The Income Tax Officer
Non-Corporate Ward 22(1)
Ramakrishnan Street,
West Tambaram, Chennai-600 045

2.The Principal Commissioner of Income Tax-1
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai-600 034
...Respondent in W.P.No.27794 of 2021

1.The Joint Commissioner of Income Tax
Office On Special Duty-Corporate Circle 6(1)/CHE
Wanarparthy Block, Aayakar Bhavan
2nd Floor, No.121 M.G.Road
Nungambakkam, Chennai-600 034

2.The Commissioner of Income Tax
Wanarparthy Block Aayakar Bhawan
2nd Floor, No.121 M.G.Road
Nungambakkam, Chennai-600 034

3.The Principal Commissioner of Income Tax
Wanarparthy Block Aayakar Bhavan
2nd Floor, No.121 M.G.Road
Nungambakkam, Chennai-600 034

4.The Central Board of Direct Taxes
Rep. By its Chairperson
Department of Revenue, Ministry Of Finance,
Union Of India, North Block
New Delhi-110 002

5.The Principal Chief Commissioner Of Income Tax
Wanarparthy Block Aayakar Bhavan
2nd Floor, No.121 M.G.Road
Nungambakkam,
Chennai-600 034

6.Ministry of Finance
Tax Policy and Legislation Division
Rep. By Joint Secretary
Department of Revenue, Union of India
North Block, New Delhi - 110 002
...Respondent in W.P.Nos.27863, 26867 of 2021

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-4(1)CHE
BSNL Tower,
No.16, Greams Road
Chennai, Tamilnadu-600 006

3.The Principal Commissioner of Income Tax-8
No.121, MG Road
Nungambakkam,
Chennai - 600 034
...Respondent in W.P.Nos.27932, 27937 of 2021

1.Central Board of Direct Taxes
Ministry of Finance, Department of Revenue
North Block, New Delhi - 110001.

2.Assistant Commissioner of Income Tax
Non Corporate Ward 17(4)
Room No.518, BSNL Building, V Floor
Income Tax Office, BSNL Tower
No.16 Greams Road, Chennai – 600 006.
...Respondent in W.P.No.28025, 28034 of 2021

1.Income Tax Officer
Non Corporate Ward 17(4)
Room No.518, BSNL Building
V Floor, Income Tax Office
BSNL Tower, No.16 Greams Road,
Chennai – 600 006.
...Respondent in W.P.No.28030 of 2021

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 - 4 (1) CHE
BSNL Tower, No.16, Greams Road,
Chennai - 600 006.
...Respondent in W.P.No.28031 of 2021

1.The Assistant Commissioner of Income Tax
Non-Corporate Circle 4(1)
Room No.215, BSNL Building
II Floor, Income Tax Office
BSNL Tower, No.16, Greams Road,
Chennai – 600 006.
...Respondent in W.P.No.28033 of 2021

1.The Additional / Joint Commissioner of Income Tax
O/o.The Principal Commissioner of Income Tax- 8
BSNL Tower, No.16 Greams Road, Chennai - 600 006.

2.The Assistant Commissioner of Income Tax,
Non Corporate Circle - 4 (1) CHE
BSNL Tower, No.16, Greams Road,
Chennai - 600 006.
...Respondent in W.P.No.28037 of 2021

1.Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110 001

2.The Assistant Commissioner of Income Tax
Non-Corporate Circle 4(1)
Room No.215, BSNL Building
II Floor, Income Tax Office,
BSNL Tower, No.16, Greams Road,
Chennai - 600 006
...Respondent in W.P.Nos.28028, 28038, 28040, 28043 of 2021

1.The Assistant Commissioner of Income Tax
Non-Corporate Circle 4(1)
Room No.215, BSNL Building,
II Floor, Income Tax Office
BSNL Tower, No.16, Greams Road,
Chennai - 600 006.
...Respondent in W.P.No.28045 of 2021

1.Income Tax Officer
Non-Corporate Ward 10(6)
Income Tax Department
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 024
...Respondent in W.P.No.28079 of 2021

1.Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi 110 001

2.Income Tax Officer
Non-Corporate Ward 10(6)
Income Tax Department,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 024
...Respondent in W.P.No.28083, 28088 of 2021

1.Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue
North Block, New Delhi- 110 001.

2.Additional / Joint / Deputy /
Assistant Commissioner of Income Tax /
Income Tax Officer, National Faceless
Assessment Centre, Delhi.

3.Income Tax Officer
Non - Corporate Ward 4 (1)
Room No.208, BSNL Building
II Floor, 16 Greams Road,
Chennai - 600 006.

...Respondent in W.P.No.28373 of 2021

1.Income Tax Officer
Non - Corporate Ward 4 (1)
Room No.208, BSNL Building
II Floor, 16, Greams Road,
Chennai - 600 006.

...Respondent in W.P.No.28379 of 2021

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

2.The Deputy Commissioner of Income Tax
Circle 1(1) Trichy
No.44, Williams Road,
Cantonment, Tiruchirappalli - 620 001.

3.The Principal Commissioner of Income Tax-1
2 V.P.Rathinasamy Nadar Road
C.R. Building, Bibikulam,
Madurai - 625 002.

...Respondent in W.P.(MD) No.12919 of 2021

1.The Deputy Commissioner of Income Tax Circle 1(1)
Trichy
No.44, Williams Road, Cantonment,
Tiruchirappalli - 620 001.

2.The Principal Commissioner of Income Tax-1
2 V.P.Rathinasamy NadarRoad
C.R. Building, Bibikulam,
Madurai - 625 002.
...Respondent in W.P.(MD) Nos.12927, 12928 of 2021

1.Assistant Commissioner of Income Tax
Circle 2(1) Trichy
3rd Floor, Thanjavur
Income Tax Office,
100, Nanji Kottai Road
Thanjavur, Tamilnadu - 613006

2.Principal Commissioner of Income-Tax
Madurai-1
CR Building, No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai,
Tamilnadu - 625002

3.Central Board of Direct Taxes
North Block, Central Secretariat,
New Delhi, Delhi – 110001.
Represented By The Secretary
Tax Policy and Legislation Division.

4.The Union of India
Represented Herein By The Finance Secretary
Ministry of Finance,
Department of Revenue
Government of India, North Block,
New Delhi - 110001
...Respondent in W.P.(MD) No.17371, 17372 of 2021

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

2.Assistant Commissioner of Income Tax Circle 1
Nallai City Centre,
Tiruchendhur Road, Rahmath Nagar,
Tirunelveli,
Tamilnadu - 627 011

3.Principal Commissioner of Income Tax
Madurai-1,
No.2 V.P.Rathinasamy Nadar Road
CR Bldg., Bibikulam, Madurai-625 002.
...Respondent in W.P.(MD) Nos.17669, 17670, 17671, 17672, 17929 of 2021

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

2.Assistant Commissioner of Income Tax Circle 1
Nallai City Centre, Tiruchendhur Road,
Rahmath Nagar, Tirunelveli,
Tamilnadu - 627 011

3.Joint Commissioner of Income Tax
Tirunelveli Range, No.18J
Meeran Complex, Swamy Nellaiappar High Road,
Tirunelveli - 627 012
...Respondent in W.P.(MD) No.17928, 17930, 17931 of 2021

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

2.The Assistant Commissioner of Income Tax
Circle 2 (1)Trichy
No.100, Nanjikkottai Road, Thanjavur
Tamil Nadu - 613006

3.The Principal Commissioner of Income Tax
Madurai, No.2 CR Building,
VP Rathina Swamy Nadar Road, Madurai – 625 002
...Respondent in W.P(MD) No.20909, 20910 of 2021

1.Assistant Commissioner of Income Tax
Officer On Special Duty - Corporate Circle6(1)/CHE
Wanapathy Block,
Aayakar Bhawan, 2nd Floor,
No.121, M.G.Road,
Nungambakkam, Chennai.

2.The Commissioner of Income Tax
Wanaparthy Block, Aayakar Bhawan,
2nd Floor, No.121, M. G. Road,
Nungambakkam,
Chennai - 600034.

3.The Principal Commissioner of Income Tax,
Wanaparthy Block, Aayakar Bhawan,
2nd Floor, No.121, M.G.Road,
Nungambakkam, Chennai - 600034.

4.The Central Board of Direct Taxes
Rep. By its Chairperson
Department of Revenue, Ministry Of Finance
Union of India, North Block,
New Delhi - 110 002.

5.The Principal Chief Commissioner of Income Tax
Wanaparthy Block, Aayakar Bhawan,
2nd Floor, No.121, M.G.Road,
Nungambakkam, Chennai - 600034.
...Respondent in W.P.No.16444 of 2021

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

2.The Assistant Commissioner of Income Tax
Non Corp. Circle 1 MDU
No.2 V P Rathinasamy Nadar Road,
CR Bldg, Bibikulam, Madurai - 625002

3.Joint Commissioner of Income Tax
Non Corp. Range 1 Madurai
No.2 V P Rathinasamy Nadar Road,
CR Bldg, Bibikulam, Madurai - 625002
...Respondent in W.P.(MD) No.22454, 22455 of 2021

1.The Chairman
Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue
North Block, New Delhi 110 001

2.The Deputy Commissioner of Income Tax
Corproate Circle 3(1)
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034
...Respondent in W.P.No.28360 of 2021

1.The Deputy Commissioner of Income Tax
Corporate Circle 3 (1)
121, Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034
...Respondent in W.P.No.28366, 28369 of 2021

1.Union of India
Rep By its Secretary
Ministry of Finance,
Department of Revenue
Central Secretariat, North Block,
New Delhi 110 011

2.Central Board of Director Taxes
Rep By its Chairman
Ministry of Finance,
Government of India,
Department of Revenue, Central Secretariat,
North Block, New Delhi - 110 021

3.Assistant Commissioner of Income Tax
Corporate Circle 6 (1)
121, Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034
...Respondent in W.P.No.160 of 2022

1.Assistant Commissioner of Income Tax
Corporate Circle 6 (1)
121, Mahatma Gandhi Road
Nungambakkam, Chennai - 600 034
...Respondent in W.P.No.163 of 2022

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 10(1)
Chennai
...Respondent in W.P.No.670 of 2022

1.The Assistant Commissioner of Income Tax
Non-Corporate Circle 10(1), Chennai
...Respondent in W.P.No.672 of 2022

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
Circle- (1) LTU CHE
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai
Tamil Nadu – 600 006.

3.The Principal Commissioner of Income Tax-4
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai
Tamil Nadu – 600 006
...Respondent in W.P.No.728, 729 of 2022

1.The Assistant Commissioner of Income Tax
Non Corporate Circle – 1, Madurai
Income Tax Department, CR Building,
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai- 625 002

2.The Principal Commissioner of Income Tax
Madurai-1
Income Tax Department, CR Building
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002

3.Union of India
Ministry of Finance,
Rep. By The Secretary
Government of India,
Sastri Bhawan R.P.Marg
New Delhi- 110 002.

4.The Central Board of Direct Taxes
Rep. By its Chairman
Government of India,
Ministry of Finance,
Department of Revenue,
New Delhi- 110 001.
...Respondent in W.P.No.26227 of 2021

1.The Assistant Commissioner of Income Tax
Non Corporate Circle - 1
Madurai
Income Tax Department, CR Building,
No.2, V.P.Rathinasamy Nadar Road
Bibikulam, Madurai- 625 002

2.The Principal Commissioner of Income Tax
Madurai-1
Income Tax Department, CR Building
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002
...Respondent in W.P.Nos.26231, 26229 of 2021

1.Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue,
North Block, New Delhi - 110 001

2.Additional/Joint/Deputy/
Assistant Commissioner of Income Tax
Income Tax Officer,
National Faceless Assessment Centre, Delhi

3.Income Tax Officer
Non-Corporate Ward 1(2)
Room No.306, 3rd Floor
121, M.G.Road,
Nungambakkam,
Chennai - 600 034.
...Respondent in W.P.No.23343 of 2021

1.Additional/Joint/Deputy/
Assistant Commissioner of Income Tax
Income Tax Officer,
National Faceless Assessment Centre, Delhi

2.Income Tax Officer
Non-Corporate Ward 1(2),
Room No.306, 3rd Floor,
121, M.G.Road, Nungambakkam,
Chennai - 600 034.
...Respondent in W.P.No.23345 of 2021

1.The Income Tax Officer
Non-Corporate Ward 22(1)
Ramakrishna Street,
West Tambaram, Chennai 600 045

2.The Principal Commissioner of Income Tax 1
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034
...Respondent in W.P.No.400 of 2022

1.Income Tax Officer
Ward II Vellore
No.2 Barracks Cross Street
Officers Line, Vellore 632 001
...Respondent in W.P.No.603 of 2022

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

2.The Assistant Commissioner of Income Tax Exemptions
Chennai
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai,
Tamilnadu - 600 034.

3.The Assessing Officer
National Faceless Assessment Centre,
Delhi.
...Respondent in W.P.No.1058, 1062 of 2022

1.The Income Tax Officer
Ward - 2, Income Tax Department,
19A, Main Building,
West Great Cotton Road, Tuticorin - 628001

2.The Joint Commissioner of Income Tax
Tirunelveli Range, Income Tax Department,
Nellai City Centre, Tiruchendur Road,
Rehmath Nagar, Tirunelveli - 627011
...Respondent in W.P.(MD) No.13813 of 2021

1.The Income Tax Officer
Ward – 2. Income Tax Department,
19A, Main Building,
West Great Cotton Road,
Tuticorin - 628001

2.The Joint Commissioner of Income Tax
Tirunelveli Range, Income Tax Department,
Nellai City Centre, Tiruchendur Road
Rehmath Nagar, Tirunelveli - 627011
...Respondent in W.P.(MD) No.13814 of 2021

1.The Income Tax Officer
Ward – 2, Income Tax Department
19A, Main Building,
West Great Cotton Road,
Tuticorin – 628 001

2.The Joint Commissioner of Income Tax
Tirunelveli Range
Income Tax Department,
Nellai City Centre, Tiruchendur Road
Rehmath Nagar, Tirunelveli - 627011
...Respondent in W.P.(MD) No.13815 of 2021

1.The Income Tax Officer
Ward – 2, Income Tax Department,
19A, Main Building,
West Great Cotton Road,
Tuticorin - 628001

2.The Joint Commissioner of Income Tax
Tirunelveli Range,
Income Tax Department, Nellai City Centre
Tiruchendur Road, Rehmath Nagar,
Tirunelveli - 627011
...Respondent in WP(MD) No.13816 of 2021

1.The Income Tax Officer
Ward – 2 Income Tax Department
19A, Main Building,
West Great Cotton Road,
Tuticorin - 628001

2.The Joint Commissioner of Income Tax
Tirunelveli Range, Income Tax Department
Nellai City Centre, Tiruchendur Road,
Rehmath Nagar, Tirunelveli - 627011
...Respondent in W.P.(MD) No.13817 of 2021

1.The Assistant Commisioner of Income Tax Circle -1
Tirunelveli
Income Tax Department
Nellai City Centre, Tiruchendur Road
Rahmath Nagar, Tirunelveli - 627011

2.The Principal Commissioner of Income Tax
Income Tax Department
CR Bldg, 2, VP Rathinasamy Nadar Road,
Bibikulam, Madurai - 625002
...Respondent in W.P.(MD) No.13731 of 2021

1.The Income Tax Officer
Ward – 1, Income Tax Deparrment,
6R, AVM Complex,
North Cotton Road,
Tuticorin - 628001

2.The Joint Commisioner of Income Tax
Triunelveli Range,
Income Tax Departrment
Nellai City Centre,
Tiruchendur Road,
Rehmanth Nagar, Tirunelveli - 627011
...Respondent in W.P.(MD) No.13980 of 2021

1.The Income Tax Officer
Ward – 1
Income Tax Deparrment,
6R, AVM Complex
North Cotton Road,
Tuticorin - 628001

2.The Joint Commisioner of Income Tax
Triunelveli Range,
Income Tax Departrment
Nellai City Centre, Tiruchendur Road,
Rehmanth Nagar, Tirunelveli - 627011
...Respondent in W.P.(MD) No.13981 of 2021

1.The Income Tax Officer
Ward – 1,
Income Tax Deparrment,
19A, Main Building,
West Great Cotton Road
Tuticorin - 628001

2.The Joint Commisioner of Income Tax,
Triunelveli Range
Income Tax Departrment
Nellai City Centre, Tiruchendur Road
Rehmanth Nagar, Tirunelveli - 627011
...Respondent in W.P.(MD) No.13982 of 2021

1.The Income Tax Officer
Ward – 2, Income Tax Deparrment
19A, Main Building, West Great Cotton Road,
Tuticorin - 628001

2.The Joint Commisioner of Income Tax
Triunelveli Range,
Income Tax Departrment, Nellai City Centre,
Tiruchendur Road, Rehmanth Nagar,
Tirunelveli - 627011
...Respondent in W.P.(MD) No.13983 of 2021

1.The Income Tax Officer
Ward – 2,
Income Tax Department,
19A, Main Building,
West Great Cotton Road,
Tuticorin - 628001

2.The Joint Commissioner Of Income Tax
Tirunelveli Range, Income Tax Department
Nellai City Centre, Tiruchendur Road,
Rehmath Nagar, Tirunelveli - 627011
...Respondent in W.P.(MD) No.13984 of 2021

1.The Income Tax Officer
Circle-1, Income Tax Department
Nellai City Centre, Tiruchendur Road,
Rehmath Nagar, Tirunelveli - 627011.

2.The Joint Commissioner of Income Tax
Tirunelveli Range, Income Tax Dept.
Nellai City Centre, Tiruchendur Road,
Rehmath Nagar, Tirunelveli-627011.
...Respondent in W.P.(MD) No.13985 of 2021

1.The Income Tax Officer
Ward - 2, Income Tax Department
19A, Main Building,
West Great Cotton Road,
Tuticorin - 628001

2.The Joint Commissioner of Income Tax
Tirunelveli Range, Income Tax Department,
Nellai City Centre, Tiruchendur Road
Rehmath Nagar, Tirunelveli - 627011
...Respondent in W.P.(MD) No.14258 of 2021

Prayer : Petition filed under Article 226 of the Constitution of India praying for,

W.P.No.15019 of 2021 : To grant a Writ of DECLARATION or any other writ, order or direction in the nature of a DECLARATION Declaring the Explanation to Clause A(a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.3.2021 issued by the First Respondent as unconsitutional illegal and ultra vires the Constitution of India the taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act 1961.

W.P.No.15024 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act 1961, 12.04.2021 bearing DIN and Notice No.ITBA/AST/S/148/2021-22/1032372601(1), for PAN : AAATN0569M, assessment year 2015-16 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.15559 of 2021 : To grant a Writ of DECLARATION or any other writ, order or direction in the nature of a DECLARATION that Explanation to Clause A(a) of Notification No.20/2021/ F.NO.370142/35/2020-TPL dated 31.03.2021 issued by the 1st respondent is unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.15564 of 2021 : To grant a Writ of DECLARATION or any other writ, order or direction in the nature of a DECLARATION that Explanation to Clause A of Notification No.38/2021/ F.NO.370142/35/2020-TPL dated 27.04.2021 issued by the 1st respondent is unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.15567 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI Calling for the entire records of the Respondent in notice dated 28.06.2021 bearing ITBA/AST/S/148/2021-22/1033735913(1) issued for AY 2014-15 for PAN : AALFS1340N and all proceedings in furtherance thereof, and quash the same as arbitrary, unjust and illegal.

W.P.No.15954 of 2021 : To grant a Writ of DECLARATION or any other writ, order or direction in the nature of a DECLARATION Declaring the Explanation to clause A (a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.3.2021 issued by the First Respondent as unconstitutional, illegal and ultravires the constitution of India, the Taxation and other Laws (Relaxation and Amendment of certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.15960 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act, 1961, 30.06.2021, bearing DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033865456 (1), For PAN : AAPCA9907J, assessment year 2015-16 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.15964 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act, 1961, 30.06.2021, bearing DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033873552 (1), For PAN : AAPCA9907J, assessment year 2013-14 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.15969 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act, 1961, 30.06.2021, bearing DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033873550 (1), For PAN : AAPCA9907J, assessment year 2014-15 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.15971 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act, 1961, 30.06.2021, bearing DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033865459 (1), For PAN : AAPCA9907J, assessment year 2017-18 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.15975 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act, 1961, 30.06.2021, bearing DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033865458 (1), For PAN : AAPCA9907J, assessment year 2016-17 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.15976 of 2021 : To grant a Writ of DECLARATION or any other writ, order or direction in the nature of a DECLARATION Declaring the Explanation to clause A of the Notification No.38/2021/F.No.370142/35/2020-TPL dated 27.04.2021 issued by the First Respondent as unconstitutional, illegal and ultravires the constitution of India, the Taxation and other Laws (Relaxation and Amendment of certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.16258 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A) (a) of Notification S.O.1432 (E) (No.20/2021/F.No.370142/35/2020-TPL) dated 31.03.2021 and the Explanation to Clause (A) (b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) dated 27.04.2021 issued by the 1st respondent as arbitrary, illegal and ultra vires of the Act.

W.P.No.16262 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033866002(1) and quash the impugned notice under section 148 of the Income Tax act, 1961 in ITBA/AST/S/148/2021-22/1033866002(1) dated 30.06.2021 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.No.16274 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the Writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033843552 (1) for the Assessment Year 2016-17.

W.P.No.16277 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the Writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033843544 (1) for the Assessment Year 2017-18.

W.P.No.16311 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Income Tax Act dated 07.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1032257103 (1) for the Assessment year 2013-14.

W.P.No.16317 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Income Tax Act dated 07.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1032257105 (1) for the Assessment year 2014-15.

W.P.No.16517 of 2021 : To issue a Writ of DECLARATION or any other writ, order or direction in the nature of a DECLARATION declaring the Explanation to clause A(a) contained in the Impugned 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) of 2021 dated 27.04.2021 as unconstitutional illegal and ultra vires the constitution of India, the taxation and other laws (Relaxation and Amendment of Certain provisions) Act 2020 and Income Tax Act 1961.

W.P.No.16523 of 2021 : To issue a writ of CERTIORARI or any other writ, order or direction in the nature of Certiorari to call for the records and quash the notice in PAN.AAAABO187C dated 12.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/ 1032372301(1) issued under section 148 of the Income Tax Act 1961 for the Assessment year 2015-16.

W.P.No.16566 of 2021 : To issue a writ, direction or order in the nature of a DECLARATION or any other appropriate writ, order or direction declaring the Explanation to Clause (A) (a) Notification S.O 1432 (E) (No.20/2021/F.No.370142/35/2020-TPL) dated 31.03.2021 and the Explanation to Clause (A) (b) of Notification S.O 1703 (E) (No.38/2021/F.No.370142/35/2020- TPL) dated 27.04.2021 issued by the 1st Respondent as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, 19(i) (g), and 21 of the Constitution of India 1950 thus unenforceable and unconstitutional.

W.P.No.16567 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd Respondent and quash the impugned notice under Section 148 of the Income Tax Act 1961 in ITBA/AST/S/148/2021-22/1033886641 (1) dated 30.06.2021 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.No.16577 of 2021 : To issue a writ, direction or order in the nature of a DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A) (a) of Notification S.O.1432(E) No.20/2021/F.No.370142/35/2020-TPL) dated 31.03.2021 and the Explanation to clause (A) (b) of Notification S.O.1703 (E) (No.38/2021/F.No.370142/35/2020-TPL) dated 27.04.2021 issued by the 1st Respondent as arbitrary, illegal and void and infringing the fundamental rights conferred under Articles 14, 19(1) (g) and 21 of the constitution of India, 1950 thus unenforceable and unconstitutional.

W.P.No.16580 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order calling for the records on the file of the 3rd respondent in ITBA/AST/S/148/2021-22/1032590601 (1) and quash the impugned notice under section 148 of the Income Tax Act, 1961 dated 21.04.2021 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.No.16635 of 2021 : To issue a writ, direction or order in the nature of a DECLARATION or any other appropriate writ, order or direction, Declaring the explanation to clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 dated 27.04.2021 issued by the 1st Respondent as arbitrary illegal and void and infringing the fundamental rights conferred under article 14, 19 (i) (g) and 21 of the Constitution of India, 1950.

W.P.No.16637 of 2021 : To issue a writ, direction or order in the nature of a CEERTIORARI or any other appropriate writ application or order Calling for the records on he file of the 2nd respondent in ITBA/AST/S/148/2021-22/1032295721 (1) and quash the impugned notice under section 148 of the Income Tax Act, 1961 dated 08.04.2021 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.No.16674 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the Writ Petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033883705(1) of the Assessment year 2017-18.

W.P.No.16873 of 2021 : To issue a writ, direction or order in the nature of a DECLARATION or any other appropriate writ, order or direction, Declaring the Explanation to clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 dated 27.04.2021 issued by the 1st Respondent as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, 19 (i) (g) and 21 of the Constitution of India, 1950 thus unenforceable and unconstitutional.

W.P.No.16877 of 2021 : To issue a writ, direction or order in the nature of a CERTIORARI or any other appropriate writ application or order Calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033846139 (1) and quash the impugned notice under section 148 of the Income Tax Act, 1961 dated 29.06.2021 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.No.17068 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 20.04.2021 in DIN and Notice No. ITBA/AST/S/148/2021-22/1032531736 (1) for the Assessment year 2013-14.

W.P.No.17069 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 20.04.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1032532398 (1) for the Assessment year 2014-15.

W.P.No.17073 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 20.04.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1032532397 (1) for the Assessment year 2015-16.

W.P.No.17258 of 2021 : To issue a writ of CERTIORARI to call for the records of the Respondent in DIN and Notice No.ITBA/AST/S/148/2021-22/1032615626(1) dated 22.04.2021 for the assessment year 2013-14.

W.P.No.17321 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033867452 (1) for the Assessment Year 2016-17.

W.P.No.17329 of 2021 : To issue a writ of CERTIORARIFIED MANDAMUS or any other appropriate writ or order(s) or directio (s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/ AST/S/148/2021-22/103390511 (1) for the Assessment Year 2017-18.

W.P.No.17341 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033830656 (1) for the Assessment Year 2014-15..

W.P.No.17345 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033830647 (1) for the Assessment Year 2015-16.

W.P.No.17333 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033830636 (1) for the Assessment Year 2016-17.

W.P.No.17336 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033830636 (1) for the Assessment Year 2017-18.

W.P.No.17595 of 2021 : To grant a Writ of DECLARATION or any other or direction in the nature of a Writ a DECLARATION Declaring the Explanation to clause A(A) of Notification No.38/2021/F.No.370142/35/2020-TPL dated 27.04.2021 on the file of 1st Respondent and all such proceedings in furtherance thereof, as arbitrary, illegal and ultra vires the constitution of India, the taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (2020 Act) and the Income Tax Act, 1961.

W.P.No.17603 of 2021 : To grant a Writ of CERTIORARI or any other writ, order or direction in the nature of a writ Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax act, 1961, 30.06.2021, bearing DIN and Notice NO.ITBA/AST/S/148/2021-22/1033893438 (1), for PAN.AAADCG4582B, Assessment year 2013-14 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.17608 of 2021 : To grant a Writ of CERTIORARI or any other or direction in the nature of a writ Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax act, 1961, 30.06.2021, bearing DIN and Notice NO. ITBA/ AST/ S/ 148/ 2021- 22/ 1033893434 (1), for PAN.AAADCG4582B, Assessment year 2014-15 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.17612 of 2021 : To grant a Writ of CERTIORARI or any other order or direction in the nature of a writ Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax act, 1961, 30.06.2021, bearing DIN and Notice NO. ITBA/ AST/ S/ 148/ 2021- 22/ 1033893440 (1), for

PAN.AAADCG4582B, Assessment year 2015-16 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.PNo.17626 of 2021 : To issue a Writ in the nature of WRIT OF CERTIORARI calling for the records on the file of the respondents in relation to impugned notice issued by the First Respondent under section 148 of the Income Tax Act 1961 dated 30.06.2021, quash the same as arbitrary, illegal and in violation of the principles of natural justice.

W.P.No.18227 of 2021 : To grant a WRIT OF DECLARATION or any other writ, order or direction Declaring the Explanation to Clause A(b) of the Impugned Notification No.38/2021/ F.No.370142/35/2020-TPL dated 27.04.2021 issued by the Respondent No.1 as illegal unconstitutional and ultra vires the Constitution of India, Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and Income Tax Act 1961.

W.P.No.18228 of 2021 : To grant a WRIT OF CERTIORARI or any other writ, order or direction in the nature of a writ Calling for the records of the Respondent No.1 contained in the Impugned Notice dated Din and Notice No.ITBA/AST/S/148/2021-2022/ 1033846149(1) 29.06.2021 issued under section 148 of the IT Act for AY 2016-17 and all actions in furtherance thereof and to quash the same as arbitrary unjust and illegal.

W.P.No.18231 of 2021 : To grant a Writ of CERTIORARI or any other writ, order or direction in the nature of a writ Calling for the records of the Respondent No.1 contained in the Impugned Notice in Din and Notice No.ITBA/AST/S/148/2021-2022/ 1033883270 (1) 30.06.2021 issued under section 148 of the IT Act for AY 2013-14 and all actions in furtherance thereof and to quash the same as arbitrary unjust and illegal.

W.P.No.18233 of 2021 : To grant a Writ of CERTIORARI or any other writ, order or direction in the nature of a writ Calling for the records of the Respondent No.1 contained in the Impugned Notice in Din and Notice No.ITBA/AST/S/148/2021-2022/ 1033907669 (1) 30.06.2021 issued under section 148 of the IT Act for AY 2015-16 and all actions in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.18236 of 2021 : To grant a Writ of CERTIORARI or any other writ, order or direction in the nature of a writ Calling for the records of the Respondent No.1 contained in the Impugned Notice in Din and Notice No.ITBA/AST/S/148/2021-2022/1033883263(1)

30.06.2021 issued under section 148 of the IT Act for AY 2014-15 and all actions in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.18372 of 2021 : To issue a Writ of CERTIORARI or any other order(s) or direction(s) to call for the records of the writ petition on the file of the first respondent and to quash the impugned notice issued u/s.148 of the Act dated 12.04.2021 in DIN and Notice NO.ITBA/AST/S/148/2021-22/1032372602 (1) for the Assessment year 2013-14.

W.P.No.18460 of 2021 : To pass an order in the form of WRIT OF CERTIORARI or any other appropriate writ and Call for the records pertaining to the impugned Notification No.38/2021/ F.No.370142/35/2020-TPL dated 27.04.2021 issued by the Respondent No.2 and quash the same.

W.P.No.18466 of 2021 : To pass an order in the form of WRIT OF CERTIORARI or any other appropriate writ and Call for the records pertaining to the impugned notice dated 30.06.2021 bearing DIN ITBA/AST/S/148/2021-22/1033895709 (1), purportedly issued under section 148 of the Income Tax Act, 1961 for the Assessment Year 2013-14, by the Respondent No.1 and quash the same.

W.P.No.18613 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to clause (A) (a) of Notification S.O.1432 (E) (No.20/2021/F.No.370142/35/2020-TPL issued on 31.03.2021 and the Explanation to clause (A) (b) of Notification S.O.1703 (E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.04.2021 by the 1st respondent as arbitrary illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.18622 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033867214(1) and quash the impugned notice under section 148 of the Income tax Act 1961, dated 30.06.2021 for the Assessment year 2014-15 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.No.18615 of 2021 : To issue a writ of DECLARATION or other appropriate writ, direction or order in the nature of DECLARATION, declaring the explanation to Clause A(a) of the Notification No.20/2021/F.No.3701 42/35/2020-TPL dated 31.03.2021 as modified by Explanation to Clause A of the Notification No.38/2021/F.No.3701 42/35/2020-TPL dated

27.04.2021 issued by the 1st respondent as unconstitutional, illegal, Ultra vires the Constitution of India, the Taxation and Other laws (relaxation and Amendment of Certain Provisions) Act, 2020 and the Income tax Act, 1961.

W.P.No.18619 of 2021 : To issue a Writ of CERTIORARI or other appropriate writ, direction or order in the nature of CERTIORARI by calling for records of the Petitioner on the file of Respondent in PAN-AABCP9405E and quash the impugned notice under Section 148 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033925014(1) dated 30.06.2021 for the Assessment Year 2015-16.

W.P.No.18623 of 2021 : To issue a Writ of CERTIORARI or other appropriate writ, direction or order in the nature of CERTIORARI by calling for records of the Petitioner on the file of Respondent in PAN-AABCP9405E and quash the impugned notice under Section 148 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033925025(1) dated 30.06.2021 for the Assessment Year 2016 -17.

W.P.No.18658 of 2021 : To grant a Writ of DECLARATION or any other writ, order or direction in the nature of a Declaration Declaring the Explanation to Clause A(a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.03.2021 issued by the First Respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 and the income Tax Act 1961.

W.P.No.18666 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act 1961, 30.06.2021, bearing DIN and Notice No.ITBA/AST/S/148/2021-22/1033914670 (1) for PAN ABGPS8305M, assessment year 2015-16 and all proceedings in furtherance thereof, and to quash the same as arbitrary unjust and illegal.

W.P.No.18669 of 2021 : To grant a Writ of DECLARATION or any other writ, order or direction in the nature of a DECLARATION Declaring the Explanation to Clause A of the Notification No.38/2021/F.No.370142/35/2020-TPL dated 27.04.2021 issued by the First Respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 and the income Tax Act 1961.

W.P.No.18781 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to clause (A)(a) of Notification S.O.1432 (E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to clause (A)(b) of Notification S.O.1703 (E) (No.38/2021/F.NO.370142/35/2020-TPL) issued on 27.04.2021 by the 1st respondent as arbitrary illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.18785 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033867152 (1) and quash the impugned notice under section 148 of the Income Tax Act 1961 dated 30.06.2021 for the Assessment year 2013-14 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.No.19035 of 2021 : To issue a writ of certiorari to call for the records on the file of the first respondent and quash the Explanation to clause A of the impugned 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.N.370142/35/2020-TPL in S.O.1703 (E) of 2021 dated 27.04.2021 issued under the The Taxation and other laws (Relaxation and Amendment of Certain provisions) Act, 2020 to the extent it is violative of the provisions of the said Act.

W.P.No.19040 of 2021 : To issue a writ of certiorari to call for the records on the file of the first respondent and quash the impugned notice in PAN.ANPPA6577N dated 01.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1032141314(1) issued under section 148 of the Income Tax Act 1961 for the Assessment year 2016-17.

W.P.No.19045 of 2021 : To issue a writ of certiorari to call for the records on the file of the first respondent and quash the impugned notice in PAN.ANPPA6577N dated 01.04.2021 in DIN and Notice No.ITBA/AST S/148/2021-22/1032141642(1) issued under section 148 of the Income Tax Act 1961 for the Assessment year 2017-18.

W.P.No.19162 of 2021 : To grant a writ of DECLARATION Declaring part of the Clause A(a) relating to section 148 and the Explanation therein in Notification No.20/2021 dated 31.03.2021 and part of the Clause A(b) relating to section 148 and the Explanation therein in Notification No.38/2021 dated 27.04.2021 issued by the 1st Respondent as unconstitutional, illegal and ultra vires.

W.P.No.19170 of 2021 : To issue a writ of CERTIORARI or other appropriate writ, direction or order in the nature of CERTIORARI by Calling for records of the petitioner on the file of 2nd Respondent in PAN AABCT5775D and quash the impugned notice under section 148 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033865758 (1) dated 30.06.2021 for the Assessment year 2013-14.

W.P.No.19368 of 2021 : To grant a writ of CERTIORARI or other writ, order or direction in the nature of CERTIORARI calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act, 1961, 21.04.2021 bearing DIN and Notice No.ITBA/AST/S/148/2021-22/1032578225(1) for PAN.AAPCA9907J, assessment year 2018-19 and all proceedings in furtherance thereof, and to quash the same as arbitrary unjust and illegal.

W.P.No.16444 of 2021 : To issue a Writ, Order or Direction more so in the nature of WRIT OF CERTIORARI Calling for the records on the file of the respondents in relation to impugned notice issued by the First Respondent under Section 148 of the Income Tax 1961 dated 30.06.2021, in DIN and Notice NO.ITBA/AST/S/148/2021-22/1033915190(1) quash the same as arbitrary, illegal and in violation of the principles of natural justice.

W.P.No.16795 of 2021 : To issue a writ in the nature of Writ of CERTIORARI Calling for the records on the file of the respondents in relation to impugned notice issued by the First respondent under Section 148 of the Income Tax Act 1961 dated 30.06.2021, quash the same as arbitrary, illegal and in violation of the principles of natural justice.

W.P.No.19501 of 2021 : To Writ of DECLARATION or other appropriate writ, direction or order in the nature of a DECLARATION, declaring the Explanation to Clause A(a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.03.2021 as modified by Notification No.38/2021/F.No.370142/35/2020-TPL dated 27.04.2021 issued by the 1st respondent as unconstitutional, illegal, ultra vires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.19505 of 2021 : To issue a writ of CERTIORARI or other appropriate writ, direction or order in the nature of CERTIORARI by Calling for the records of the Petitioner on the file of Respondent and quash the impugned notice dated 30.06.2021 issued under Section 148 of the Act in DIN and Notice No.ITBA/AST/S/148/2021-22/1033879988 (1) for the Assessment Year 2017-18 in PAN–ABHPS2088L.

W.P.No.19525 of 2021 : To issue a writ of DECLARATION or other appropriate writ, direction or order in the nature of a DECLARATION, Declaring the Explanation to clause A (a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.03.2021 as modified by Explanation to clause A of the Notification No.38/2021/F.No.370142/35/2020-TPL dated 27.04.2021 issued by the 1st Respondent as unconstitutional, illegal, ultra vires the constitution of India, the Taxation and other Laws (Relaxation and Amendment of certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.19530 of 2021 : To issue a Writ of CERRTIORARI calling for the records of the petitioner on the file of the Respondent in PAN. AAGCP6427P and quash the impugned notice under section 148 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033925042 (1) dated 30.06.2021 for the Assessment Year 2016-17.

W.P.No.19736 of 2021 : To issue a writ of Certiorari and Call for records on the file of the First Respondent and quash the explanation to clause A of the impugned 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 to the extent it is violative of the provisions of the said Act.

W.P.No.19740 of 2021 : To issue a writ of certiorari to Call for the records on the file of the First Respondent and quash the impugned notice in PAN AAJPR5893B dated 25.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033681835(1) issued under section 148 of the Income tax Act 1961 for the Assessment year 2011-12.

W.P.No.19744 of 2021 : To issue a writ of certiorari and Call for records on the file of the First Respondent and quash the explanation to clause A of the impugned 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 to the extent it is violative of the provisions of the said Act.

W.P.No.19746 of 2021 : To issue a writ of Certiorari to Call for the records on the file of the First Respondent and quash the impugned notice in PAN AGRPM5391D dated 25.06.2021 in DIN and

Notice No.ITBA/AST/S/148/2021-22/1033681839(1) issued under section 148 of the Income tax Act 1961 for the Assessment year 2011-12.

W.P.No.20085 of 2021 : To issue a writ of Certiorari to call for the records on the file of the first respondent and quash the Explanation to clause A of the impugned 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 to the extent it is violative of the Provisions of the said Act.

W.P.No.20089 of 2021 : To issue a writ of Certiorari and call for the records on the file of the first respondent and quash the impugned notice in PAN.AALFS4155K dated 22.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1032606687 (1) issued under section 148 of the Income Tax Act 1961 for the Assessment year 2013-14.

W.P.No.20257 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), declaring the Explanation to clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to clause (A)(b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19(i)(g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

W.P.No.20262 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the first respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033905767(1) for the Assessment year 2015- 16.

W.P.No.20350 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), declaring Declaring the Explanation to clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under article 14, Article 19 (i) (g) and Article 21 of the constitution of India thus unenforceable and unconstitutional, or pass.

W.P.No.20352 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the first respondent and to quash the impugned notice issued u/s. 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021- 22/1033905749 (1) for the Assessment Year 2015- 16.

W.P.No.20420 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), declaring the Explanation of Clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 dated 27.04.2021 as arbitrary illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the constitution of India thus unenforceable and unconstitutional.

W.P.No.20424 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in Notice No.ITBA/AST/S/148/2021-22/ 1033916210 (1) for the Assessment year 2014-15.

W.P.No.20912 of 2021 : To issue a writ of DECLARATION or other appropriate writ, direction or order in the nature of DECLARATION, Declaring the Explanation to clause A (a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.03.2021 issued by the 1st Respondent as unconstitutional, illegal, ultra vires constitution of India, the Taxation and other Laws (Relaxation and Amendment of certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.20916 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ direction or order in the nature of CERTIORARI by Calling for records of the petitioner on the file of Respondent and quash the impugned notice dated 17.04.2021 issued under section 148 of the Act in DIN and Notice No.ITBA/ AST/S/148/2021-22/103243330(1) for the Assessment Year 2014-15 in PAN.AAAFW8602N.

W.P.No.21847 of 2021 : To grant a writ of DECLARATION declaring part of the clausa A(a) relating to section 148 and the Explanation therein in Notification no.20/2021 dated 31.03.2021 and part of the Clause A(b) relating to section 148 and the Explanation therein in Notification No.38/2021 dated 27.04.2021 issued by the 1st Respondent as unconstitutional, illegal and ultra vires of Income tax act 1961 and the Constitution of India.

W.P.No.21851 of 2021 : To issue a writ of CERTIORARI or other appropriate writ, direction or order in the nature of CERTIORARI by calling for records of the petitioner on the file of 2nd Respondent in PAN : AADCM0845M and quash the impugned notice under section 148 in DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033694989 (1) dated 25.06.2021 for the Assessment year 2016-17.

W.P.No.22492 of 2021 : To issue a writ, direction or order in the nature of DECLARATION of any other appropriate writ, order or direction, Declaring the Explanation to Clause (A) (a) of Notifications S.O.1432 (E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause (A) (b) of Notification S.O.1703 (E) (No.38/2021/F.No.370142/35/2020 TPL) issued on 27.04.2021 by the 1st Respondent as arbitrary, illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.22496 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any ather appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1032544607(1) and quash the impugned notice under section 148 of the Income Tax ACt 1961 dated 20.04.2021 for the Assessment Year 2014-15 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.No.22500 of 2021 : To issue a writ, direction or order in the nature of DECLARATION of any other appropriate writ, order or direction, Declaring the Explanation to Clause (A) (a) of Notifications S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause (A) (b) of Notification S.O. 1703 (E) (No.38/2021/F.No.370142/35/2020 TPL) issued on 27.04.2021 by the 1st Respondent as arbitrary, illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.22503 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1032544619(1) and quash the impugned notice under section 148 of the Income Tax Act, 1961 dated 20.04.2021 for the Assessment Year 2015-16 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.No.22650 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), Declaring the Explanation to clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the Constitution of India thus unenforeceable and unconstitutional.

W.P.No.22654 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 24.06.2021 in Notice No.NON-PAN/WARD2/CDLR/2021-22 for the Assessment Year 2013-14.

W.P.No.22701 of 2021 :To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), declaring the Explanation to Clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to clause (A)(b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i)(g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

W.P.No.22702 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s), to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in Notice No.ITBA/AST/S/148/2021-22/ 1033902321(1) for the Assessment Year 2014-15.

W.P.No.22812 of 2021 : To issue a writ of DECLARATION or any other writ or order(s) or direction(s), Declaring the Explanation to clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the Constitution of India thus unenforeceable and unconstitutional.

W.P.No.22816 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s), to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 24.06.2021 in Notice No.NON-PAN/WARD2/CDLR/2021-22 for the Assessment Year 2013-14.

W.P.No.24148 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ or order or direction, Declaring the Explanation to Clause (A) (a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause (A) (b) of

Notification S.O.1703 (E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.04.2021 by the 1st Respondent as arbitirary illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.24150 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India calling for the records on the file of the 2nd Respondent in ITBA/AST/S/148/2021-22/1032316953 (1) and quash the impugned notice under Section 148 of the Income Tax Act 1961 dated 09.04.2021 for the Assessment year 2014 -15 passed by the 2nd Respondent as illegal and without jurisdiction.

WP No.24152 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, Declaring the Explanation to Clause (A) (a) of Notification S.O.1432 (E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause (A) (b) of Notification S.O.1703 (E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.04.2021 by the 1st Respondent as arbitirary illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.24154 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd Respondent in ITBA/AST/S/148/2021-22/1032316953(1) and quash the impugned notice under Section 148 of the Income Tax Act 1961 dated 09.04.2021 for the Assessment year 2015-16 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.No.24191 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A)(a) of Notification S.O.1432 (E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause (A) (b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) Issued on 27.04.2021 by the 1st respondent as arbitrary, illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.24196 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Artile 226 of the Constitution of India calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033520330(1) and quash the impugned notice under section 148 of the Income Tax Act 1961 dated 17.06.2021 for the Assessment year 2015-16 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.No.24508 of 2021 : To issue a WRIT OF DECLARATION or any other writ, direction or order in the nature of declaring Notification No.20/2021 dated 31.03.2021 and Notification No.38/2021 dated 27.04.2021 issued by 2nd respondent in exercise of power conferred under Taxation and other laws (Relaxation and Amendment of certain provisions) Act, 2020 extending time-limit for issuance of notice under provisions of section 148 which was prevailing prior to amendment of Finance Act, 2021 till 30.06.2021 is illegal, contrary to law and is in gross violation to the provisions of section 148A of the Act and ultravires.

W.P.No.24513 of 2021 : To issue a WRIT OF CERTIORARI or any other writ, direction or order in the nature of writ Calling for the records in DIN and Notice No.ITBA/AST/S/148/2021-2022/ 1033644056(1) dated 23.06.2021 u/s. 148 of the Act, on the file of the 3rd respondent relating to AY 2017-2018 and quash the same.

W.P.No.25232 of 2021 : To issue a writ of DECLARATION or any other appropriate writ of order(s) or direction(s), Declaring the Explanation to clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to Clause (A)(b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

W.P.No.25236 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 25.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033693233 (1) for the Assessment year 2013-14.

W.P.No.25239 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 25.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033693240 (1) for the Assessment year 2014-15.

W.P.No.25242 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 25.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033693235 (1) for the Assessment year 2015-16.

W.P.No.25238 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 24.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033673360 (1) for the Assessment year 2016-17.

W.P.No.25240 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to Call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 24.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033673359 (1) for the Assessment year 2017-18.

W.P.No.25249 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), Declaring the Explanation to clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the constitution of India thus unenforceable and unconstitutional.

W.P.No.25258 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033828758 (1) for the Assessment Year 2013- 14.

W.P.No.25268 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033851189 (1) for the Assessment Year 2014-15.

W.P.No.25269 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033828753 (1) for the Assessment Year 2015- 16.

W.P.No.25273 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the Second

Respondent and to quash the impugned notice issued u/s 148 of the Act dated 21.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033578523(1) for the Assessment Year 2016-17.

W.P.No.25277 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 21.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033578500 (1) for the Assessment Year 2017-18.

W.P.No.25286 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), declaring the Explanation to Clause (A)(a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to Clause (A)(b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, unconstitutional, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19(i)(g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

W.P.No.25290 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033918812 (1) for the Assessment year 2014-15.

W.P.No.25293 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033918816 (1) for the Assessment year 2015-16.

W.P.No.25296 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033839427 (1) for the Assessment year 2016-17.

W.P.No.25299 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the Second Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033839428 (1) for the Assessment year 2017-18.

W.P.No.25917 of 2021 : To issue a writ of DECLARATION declaring part of the Clause A(a) relating to section 148 and the Explanation therein in Notification No.20/2021 dated 31.3.2021 and part of the Clause A(b) relating to section 148 and the Explanation therein in Notification No.38/2021 dated 27.04.2021 issued by the 1st respondent as unconstitutional, illegal and ultra vires of Income Tax act 1961 and the Constitution of India.

W.P.No.25926 of 2021 : To issue a writ of CERTIORARI or other appropriate writ, direction or order in the nature of CERTIORARI by calling for records of the petitioner on the file of 2nd respondent in PAN.AAACE9738J and quash the impugned notice under section 148 in DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033886723(1) dated 30.06.2021 for the Assessment year 2014-15.

W.P.No.26205 of 2021 : To grant a writ of DECLARATION that the Explanationto Clause A(a) of Notification No.20/2021/ F.No.370142/35/2020-TPL dated 31.03.2021 issued by the 1st respondent is unconstitutional, illegal and ultravires the Constitution of India the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.26208 of 2021 : To grant a writ of CERTIORARI Calling for the entire records of the respondent contained in notice dated 22.04.2021 issued under section 148 of the Income Tax Act, 1961 bearing ITBA/AST/S/148/2021-22/1032614184(1) for AY 2014-2015 for PAN-BATPN0115K and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and unlawful.

W.P.No.26220 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), Declaring the Explanation to clause (A) (a) of Notification No.20/2021 date 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the constitution of India thus unenforceable and unconstitutional.

W.P.No.26223 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033920365 (1) for the Assessment Year 2015- 16.

W.P.No.26227 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), Declaring the Explanation to clause (A) (a) of Notification No.20/2021 date 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

W.P.No.26231 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or direction(s), To call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/ 2021-22/1033933337 (1) for the Assessment Year 2015-16.

W.P.No.26229 of 2021 : To call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033933352(1) for the Assessment Year 2016-17.

W.P.No.26283 of 2021 : To grant a Writ of DECLARATION that the Explanation to Clause A (a) of Notification No.20/2021/ F.No.370142/35/2020-TPL dated 31.03.2021 issued by the 1st respondent is unconstitutional, illegal and ultra vires the constitution of India, the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.26286 of 2021 :To grant a writ of CERTIORARI Calling for the entire records of the Respondent contained in notice dated 22.04.2021 issue under section 148 of the Income Tax Act, 1961 bearing ITBA/AST/S/148/2021-22/1032614224(1) for AY 2014-15 for PAN.BGOPG6699C and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and unlawful.

W.P.No.26830 of 2021 : To issue a writ of DECLARATION or other appropriate writ, direction or order in the nature of a DECLARTION, Declaring the Explanation to Clause A (a) of the Notification No.20/2021/F.No.3701/42/35/2020TPL Dated 31.03.2021 as modified by Explanation to Clause A of the Notification No.38/2021/F.No.3701/42/35/2020-TPL Dated 27.04.2021 issued by the 1st respondnet as unconstitutional illegal ultra vires the constitution of India, the Taxation and other Laws (Relaxation and Amendment of certain Provisions) Act 2020 and the Income tax Act 1961.

W.P.No.26838 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ, direction or order in the nature of

CERTIORARI by Calling for records of the petitioner on the file of respondent in PAN AAATU4955E and quash the impugned notice under section 148 in DIN and Notice No.ITBA/ASTS/148/2021-22/ 1033914771 (1) dated 30.06.2021 for the Assessment year 2016-17.

W.P.No.26840 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ, direction or order in the nature of CERTIORARI by Calling for records of the petitioner on the file of respondent in PAN : AAATU4955E and quash the impugned notice under section 148 in DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033914782 (1) dated 30.06.2021 for the Assessment year 2017-18.

W.P.No.26985 of 2021 : Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act 1961, 30.06.2021 bearing DIN Notice No.ITBA/AST/S/148/2021-22/ 1033924430(1) for PAN.ACQPG6226J assessment year 2016-17 and all proceedings in furtherance thereof and to quash the same as arbitrary unjust and illegal.

W.P.No.27030 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A)(a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause (A)(b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.04.2021 by the 1st respondent as arbitrary, illegal and void thereby unenforceable and ultravires of the Act.

W.P.No.27033 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1032743106(1) and quash the impugned notice under section 148 of the Income Tax Act, 1961 dated 30.04.2021 for the Assessment Year 2013-14 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.No.27079 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A)(a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause (A)(b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.4.2021 by the 1st respondent as arbitrary, illegal and void thereby unenforceable and ultravires of the Act.

W.P.No.27082 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1032743101(1) and quash the impugned notice under section 148 of the Income Tax Act, 1961 dated 30.04.2021 for the Assessment Year 2014-15 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.No.27244 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or directions(s), Declaring the Explanation to clause (A)(a) of Notification No.20/2021 F.No.370142/35/2020-TPL dated 31.03.2021 and the Explanation to clause (A) (b) of Notification No.38/2021 F.No.370142/35/2020-TPL dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i) (g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

W.P.No.27249 of 2021 : To call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033920375 (1) for the Assessment Year 2015-16.

W.P.No.27253 of 2021 : To issue a writ of CERTIORARI or any other appropriate writ or order(s) or directions(s) to call for the records of the writ petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033920368 (1) for the Assessment Year 2016-17.

W.P.No.27245 of 2021 : To issue a writ of CERTIORARI and call for the records on the file of the 1st respondent and quash the explanation to Clause A of the impugned 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 to the extent it is violative of the provisions of the said Act.

W.P.No.27250 of 2021 : To issue a writ of certiorari to call for the records on the file of the 1st respondent and quash the impugned Notice PAN:AABPL4002G dated 15.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1032433302(1) issued under Section 148 of the Income Tax Act, 1961 for the Assessment Year 2016-17.

W.P.No.27246 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A) (a) of Notification S.O.1432(E) No.20/2021/F.No.370142/35/2020-TPL issued on 31.03.2021 and the Explanation to Clause (A)(b) of Notification S.O.1703 (E) No.38/2021/F.No.370142/35/2020-TPL issued on 27.04.2021 by the 1st Respondent as arbitrary, illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.27247 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd Respondent in Respondent in ITBA/AST/S/148/2021-22/1032743103(1) and quash the impugned notice under section 148 of the Income Tax Act 1961 dated 30.04.2021 for the Assessment year 2014-15 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.No.27344 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A)(a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause(A)(b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.04.2021 by the 1st respondent as arbitrary, illegal and void thereby unenforceable and ultravires of the Act.

W.P.No.27348 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033886617(1) and quash the impugned notice under section 148 of the Income Tax Act 1961 dated 30.06.2021 for the Assessment Year 2016-17 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.No.27373 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), declaring the Explanation to Clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to Clause (A)(b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i)(g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

W.P.No.27374 of 2021 : To issue a writ of DECLARATION or any other appropriate writ or order(s) or direction(s), declaring the Explanation to Clause (A) (a) of Notification No.20/2021 dated 31.03.2021 and the Explanation to Clause (A)(b) of Notification No.38/2021 dated 27.04.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, Article 19 (i)(g) and Article 21 of the Constitution of India thus unenforceable and unconstitutional.

W.P.No.27409 of 2021 : To grant a WRIT OF CERTIORARI or any other writ, order or direction in the nature of Writ Calling for the records of the Respondent No.1 contained in the Impugned Notice in DIN and Notice No.ITBA/AST/S/148/2021-22/1033883261(1) dated 30.06.2021 issued under Section 148 of the IT Act for Assessment Year 2017-18, and all actions in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.27772 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, 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 S6.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.27776 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd respondent PAN - AFEPJ8660G dated 07.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1032257233(1) issued under section 148 of the Income Tax Act, 1961 for the Assessment Year 2013-14 and quash the same as illegal and without jurisdiction.

W.P.No.27781 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd respondent PAN - AFEPJ8660G dated 07.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1032257241(1) issued under section 148 of the Income Tax Act, 1961 for the Assessment Year 2014-15 and quash the same as illegal and without jurisdiction.

W.P.No.27787 of 2021 : To issue a writ of certiorari and call for the records on the file of the first respondent and quash the Explanation to clause A of the impugned 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 to the extent it is violative of the provisions of the said Act.

W.P.No.27794 of 2021 : To issue a writ of certiorari to call for the records on the file of the first respondent and quash the impugned notice in PAN:ACUPN4840M dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033916162(1) issued under section 148 of the Income Tax Act, 1961 for the Assessment year 2014-15.

W.P.No.27863 of 2021 : To grant a writ of DECLARATION or any other writ, order or direction in the nature of a DECLARATION declaring the Explanation issued by Notification No.20/2021/ F.No.370142/35/2020-TPL dated 31.03.2021 extending the date for issuance of a notice under the Act from 31st March 2021 to 30th April issued by the First Respondent as unconstitutional, illegal and ultra vires the Constitution of India and the Income Tax Act, 1961.

W.P.No.27867 of 2021 : To grant a writ of DECLARATION or any other writ, order or direction in the nature of a DECLARATION declaring the Explanation issued by Notification No.38/2021/ F.No.370142/35/2020-TPL dated 27.04.2021 further extending, issuance of a notice under the Act from 30.04.2021 to 30.06.2021 issued by the First Respondent as unconstitutional illegal and ultra vires the Constitution of India and the Income Tax Act 1961

W.P.No.27932 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A) (a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) Issued on 31.03.2021 and the Explanation to Clause (A)(b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.04.2021 by the 1st respondent as arbitrary, illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.27937 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India calling for the records on the file of the 2nd respondent in Respondent in ITBA/AST/S/148/2021-22/1033913428(1) and quash the impugned notice under section 148 of the Income Tax Act 1961 dated 30.06.2021 for the Assessment year 2013-14 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.No.28025 of 2021 : To grant a writ of DECLARATION or any other writ, order or direction in the nature of a writ Declaring the Explanation to Clause A of the Notification No.38/2021/ F.No.370142/35/2020-TPL dated 27.04.2021 issued by the 1st respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 and the Income Tax Act, 1961.

W.P.No.28030 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a Writ Calling for the records of the respondent contained in its notice under section 148 of the Income Tax Act, 1961 30.06.2021 bearing DIN and Notice No.ITBA/AST/S/148/2021-22/1033923467(1) for PAN-AQWPR1409C, assessment year 2017-18 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.28034 of 2021 : To grant a writ of DECLARATION or any other writ, order or direction in the nature of a writ Declaring the Explanation to Clause A(a) of the Notification No.20/2021/ F.No.370142/35/2020-TPL dated 31.03.2021 issued by the 1st respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 and the Income Tax Act 1961.

W.P.No.28028 of 2021 : To grant a writ of DIRECTION or any other writ, order or direction in the nature of a writ Declaring the Explanation to Clause A(a) of the Notification No.38/2021/ F.No.370142/35/2020-TPL dated 27.04.2021 issued by the 1st respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.28033 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a writ calling for the records of the Respondent contained in its notice under section 148 of the Income tax Act, 1961, 30.06.2021 bearing DIN and Notice No.ITBA/AST/S/148/2021-22/1033913456(1) for PAN:AIFPJ1281R, Assessment Year 2017-18 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.28040 of 2021 : To grant a writ of DECLARATION or any other appropriate writ, order or direction in the nature of a writ declaring the Explanation to Clause A(a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.03.2021 issued by the 1st respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961

W.P.No.28031 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, 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.28037 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India Calling for the records on the file of the 2nd Respondent in PAN.AHMPM2972Q dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033886638 (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.

W.P.No.28038 of 2021 : To grant a writ of DECLARATION or any other writ, order or direction in the nature of a writ declaring the Explanation to clause A of the Notification No.38/2021/F.No.370142/35/2020-TPL dated 27.04.2021 issued by the 1st respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and other laws (Relaxation and Amendment of certain provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.28043 of 2021 : To grant a writ of DECLARATION or any other writ, order or direction in the nature of a writ declaring the Explanation to clause A(a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.03.2021 issued by the 1st respondent as unconstitutional illegal and ultra vires the constitution of India, the Taxation and other laws (Relaxation and Amendment of certain provisions) Act 2020 and the Income Tax Act 1961.

W.P.No.28045 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a writ calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act 1961, 30.06.2021 bearing DIN and Notice No.ITBA/AST/S/148/2021-22/1033913469(1) for PAN:BEHPM6583A assessment year 2017-18 and all proceedings in furtherance thereof, and to quash the same as arbitrary unjust and illegal.

W.P.No.28079 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI calling for the records of the Respondent contained in its notice under Section 148 of the Income Tax Act, 1961, 05.05.2021, bearing DIN and Notice No.ITBA/AST/S/148/2021-22/ 1032787325(1) for PAN-CFGPK6037L, assessment Year 2017 -18 and all proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal.

W.P.No.28083 of 2021 : To grant a writ of DECLRATION or any other writ, order or direction in the nature of a DECLRATION declaring the Explanation to Clause A of the Notification No.38/ 2021/F.No.370142/35/2020-TPL dated 27.04.2021 issued by the 1st Respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and other laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961

W.P.No.28088 of 2021 : To grant a writ of DECLRATION or any other writ, order or direction in the nature of a DECLRATION declaring the Explanation to Clause A of the Notification No.20/ 2021/F.No.370142/35/2020-TPL dated 31.03.2021 issued by the 1st Respondent as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and other laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.No.28360 of 2021 : To issue a Writ of Declaration or other appropriate writ, direction or order in the nature of DECLARATION, Declaring the explanation to clause A(a) of the Notification No.20/2021/F.No.370142/35/2020-TPL dated 31.03.2021 as modified by Explantion to clause A of the Notification No.38/2021/F.No.370142/35/2020-TPL dated 27.04.2021 issued by the 1st Respondent as unconstitutional illegal, ultra vires the Constitutional of India, the taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the Income Tax Act, 1961

W.P.No.28366 of 2021 : To issue a Writ of CERTIORARI or other appropriate writ, direction or order in the nature of CERTIORARI by Calling for records of the petitioner on the file of Respondent in PAN AAACU5196J and quash the impugned notice under section 148 in DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033867435(1) dated 30.06.2021 for the Assessment year 2016-17.

W.P.No.28369 of 2021 : To issue a Writ of CERTIORARI or other appropriate writ, direction or order in the nature of CERTIORARI by Calling for records of the petitioner on the file of Respondent in PAN AAACU5196J and quash the impugned notice under section 148 in DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033867440(1) dated 30.06.2021 for the Assessment year 2017-18.

W.P.No.28379 of 2021 : To grant a writ of CERTIORARI or any other writ, order or direction in the nature of a CERTIORARI to call for the records and quash the notice in PAN.AAEPA4186H dated 31.03.2021 but served on 05.04.2021 in DIN and Notice NO.ITBA/AST/S/148/2020-21/1032086647(1) issued under section 148 of the Income Tax Act, 1961 for the Assessment year 2016-17 and the consequential notices u/s 143 (2) and 142 (1) for AY 2016-17 dated 08.07.2021 and 09.12.2021 respectively issued by the respondent herein and pass.

W.P.No.28373 of 2021 : To issue a writ of DECLRATION or any other writ, order or direction in the nature of a DECLRATION declaring the Explanation to clause (A) (a) contained in the Impugned 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) of 2021 dated 27.04.2021 as modified by Notification No.74/2021/F.No.370142/35/2020-TPL dated 25.06.2021 as unconstitutional, illegal and ultra vires the Constitution of India, the taxation and other Laws (Relaxation and Amendment of certain provisions) Act, 2020 and Income Tax Act, 1961.

W.P.No.23343 of 2021 : Declaring the explanation to clause A(a) contained in the Impugned 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) of 2021 dated 27.04.2021 as modified by Notification No.74/2021/F.No.370142/ 35/2020-TPL dated 25.06.2021 as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 and Income Tax Act 1961.

W.P.No.23345 of 2021 : To call for the records and quash the Reassessment order in issued by 1st Respondent in PAN.AAAA14488B dated 23.09.2021 in DIN ITBA/AST/S/147/2021-22/1035826816(1) issued under section 147 of the Income Tax Act 1961 for the Assessment year 2014-15.

W.P.No.160 of 2022 : To issue a WRIT OF DECLARATION or any other writ, direction or order in the nature of a writ, Declaring Notification S.O.1432 (E) No.20/2021/F.No.370142/35/2020-TPL dated 31.03.2021 and Notification S.O.1703 (E) No.38/2021/F.No.370142/35/2020-TPL dated 27.04.2021 issued by 2nd Respondent in exercise of Power conferred under taxation and other laws (Relaxation and Amendment of certain provisions) Act, 2020 extending time limit for issuance of notice under provisions of Sec.148 of the Income Tax Act which was prevailing prior to amendment of Finance Act 2021 till 30.06.2021 is illegal contrary to law and is in gross violation to the provisions of section 148A of the Income Tax Act and ultra vires.

W.P.No.163 of 2022 : To issue a WRIT OF CERTIORARI or any other writ, direction or order in the nature of a writ Calling for the records in DIN and Notice No.ITBA / AST / S / 148 / 2021-22 / 1033880371(1) dated 30.06.2021 on the file of the Respondent relating to A.Y. 2017-18 and quash the same.

W.P.No.400 of 2022 : Call for the records on the file of the First Respondent and quash the impugned notice in PAN:ACUPN4840M dated 30.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/ 1033916150(1) issued under section 148 of the Income Tax Act 1961 for the Assessment Year 2015-16.

W.P.No.603 of 2022 : Calling for the records of the Respondent contained in its notice under section 148 of the Income Tax Act 1961, 12.04.2021 bearing Din and Notice No.ITBA / AST / S / 148/ 2021-22/1033924853(1) for PAN AAEPK1416A assessment year 2016-17 and all proceedings in furtherance thereof and to quash the same as arbitrary unjust and illegal.

W.P.No.670 of 2022 : To issue a writ of certiorari and call for the records on the file of the 1st respondent and quash the Explanation to Clause A of the impugned 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 to the extent it is violative of the provisions of the said Act.

W.P.No.672 of 2022 : To issue a writ of certiorari to call for the records on the file of the respondent and quash the impugned notice in PAN ADHPV4346E dated 22.04.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1032601846(1) issued under section 148 of the Income Tax Act, 1961 for the Assessment Year 2015-16.

W.P.No.728 of 2022 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to clause (A) (a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause (A) (b) of Notification S.O.1703 (E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.04.2021 by the 1st respondent as arbitrary, illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.729 of 2022 : To issue a writ, direction or order in the nature of CERTIORARI or other appropriate writ application or order calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1032399224(1) and quash the impugned notice under section 148 of the Income Tax Act, 1961 dated 13.04.2021 for the Assessment Year 2016-17 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.No.1058 of 2022 : Declaring the explanation to Clause (A)(a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and the Explanation to Clause (A)(b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.04.2021 by the 1st Respondent as arbitrary, illegal and void thereby unenforceable and ultra vires of the Act.

W.P.No.1062 of 2022 : Calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2020-21/1032122632(1) and quash the impugned notice under Section 148 of the Income Tax Act, 1961 dated 31.03.2021 for the Assessment Year 2013-14 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.(MD) No.12919 of 2021 : To issue a WRIT OF CERTIORARI or order or direction, in the nature of a writ, to call for the records on the file of the 1st respondent and quash the explanation to clause A of the impugned 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) of 2021 dated 27.04.2021 issued under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 to the extent it is violative of the provisions of the said Act and quash the same.

W.P.(MD) No.12927 of 2021 : To issue a WRIT OF CERTIORARI or order or direction, in the nature of a writ, to call for the records on the file of the 1st respondent and quash the impugned notice in PAN.AADCA9414C dated 25.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033681016(1) issued under Section 148 of the Income Tax Act, 1961 for the Assessment year 2014-15 and quash the same.

W.P.(MD) No.12928 of 2021 : To issue a WRIT OF CERTIORARI or order or direction, in the nature of a writ, to call for the records on the file of the 1st respondent and quash the impugned notice in PAN.AADCA9414C dated 25.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033678784(1) issued under Section 148 of the Income Tax Act, 1961 for the Assessment year 2015-16 and quash the same.

W.P.(MD) No.13813 of 2021 : To issue a Writ of Certiorari or any other appropriate writ or order (s) or direction(s) to call for the records of the Writ Petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice NO.ITBA/AST/S/148/2021-22/1033726846(1) for the Assessment Year 2016-17 and pass such other/further order or orders as this Hon`ble Court may deem fit and proper on the facts and in the circumstances of the case and thus render justice.

W.P.(MD) No.13814 of 2021 : To issue a Writ of Certiorari or any other appropriate writ or order(s) or direction(s) to call for the records of the Writ Petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice NO.ITBA/AST/S/148/2021-22/1033728479(1) for the Assessment Year 2016-17 and pass such other/further order or orders as this Hon`ble Court may deem fit and proper on the facts and in the circumstances of the case and thus render justice.

W.P.(MD) No.13815 of 2021 : To issue a Writ of Certiorari or any other appropriate writ or order(s) or direction(s) to call for the records of the Writ Petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice NO.ITBA/AST/S/148/2021-22/1033721346(1) for the Assessment Year 2016-17 and pass such other/further order or orders as this Hon`ble Court may deem fit and proper on the facts and in the circumstances of the case and thus render justice.

W.P.(MD) No.13816 of 2021 : To issue a Writ of Certiorari or any other appropriate writ or order(s) or direction(s) to call for the records of the Writ Petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice NO.ITBA/AST/S/148/2021-22/1033837872(1) for the Assessment Year 2016-17 and pass such other/further order or orders as this

Hon`ble Court may deem fit and proper on the facts and in the circumstances of the case and thus render justice.

W.P.(MD) No.13817 of 2021 : To issue a Writ of Certiorari or any other appropriate writ or order(s) or direction(s) to call for the records of the Writ Petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice NO.ITBA/AST/S/148/2021-22/1033828246(1) for the Assessment Year 2016-17 and pass such other/further order or orders as this Hon`ble Court may deem fit and proper on the facts and in the circumstances of the case and thus render justice.

W.P.(MD) No.13731 of 2021 : To issue a Writ of Certiorari or any other appropriate writ or order(s) or direction(s) to call for the records of the Writ Petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 29.06.2021 in DIN and Notice NO.ITBA/AST/S/148/2021-22/1033878300(1) for the Assessment Year 2016-17 and pass such other/further order or orders as this Hon`ble Court may deem fit and proper on the facts and in the circumstances of the case and thus render justice.

W.P.(MD) No.13980 of 2021 : Call for the records of the writ petitioner on the file of the first respodent and to quash the impunged notice issued u/s 148 of the Act dated 21.06.2021 in the DIN and Notice No.ITBA/AST/S/148/2021-22/1033592358(1) for the Assessment Year 2016-17 and pass.

W.P.(MD) No.13981 of 2021 : Call for the records of the writ petitioner on the file of the first respodent and to quash the impunged notice issued u/s 148 of the Act dated 21.06.2021 in the DIN and Notice No.ITBA/AST/S/148/2021-22/1033592184(1) for the Assessment Year 2016-17 and pass.

W.P.(MD) No.13982 of 2021 : Call for the records of the writ petitioner on the file of the first respodent and to quash the impunged notice issued u/s 148 of the Act dated 21.06.2021 in the DIN and Notice No.ITBA/AST/S/148/2021-22/1033726933(1) for the Assessment Year 2016-17 and pass.

W.P.(MD) No.13983 of 2021 : Call for the records of the writ petitioner on the file of the first respodent and to quash the impunged notice issued u/s 148 of the Act dated 21.06.2021 in the DIN and Notice No.ITBA/AST/S/148/2021-22/1033727108(1) for the Assessment Year 2016-17 and pass.

W.P.(MD) No.13984 of 2021 : To issue a Writ of Certiorari or any other appropriate writ or order(s) or direction(s) to call for the records of the Writ Petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice NO.ITBA/AST/S/148/2021-22/1033726739(1) for the Assessment Year 2016-17 and pass such other/further order or orders as this Hon`ble Court may deem fit and proper on the facts and in the circumstances of the case and thus render justice.

W.P.MD) No.13985 of 2021 : To call for the records of the writ petitioner on the file of the first respondent and to quash the impugned notice issued u/s 148 of the Act dated 28.06.2021 in DIN and Notice No.ITBA/AST/S/148/2021-22/1033746076(1) for the assessment year 2016-17 and pass such other/further order or ordes.

W.P.(MD) No.14258 of 2021 : To issue a Writ of Certiorari or any other appropriate writ or order(s) or direction(s) to call for the records of the Writ Petitioner on the file of the First Respondent and to quash the impugned notice issued u/s 148 of the Act dated 21.04.2021 in DIN and Notice NO.ITBA/AST/S/148/2021-22/10332568534(1) for the Assessment Year 2016-17 and pass such other/further order or orders as this Hon`ble Court may deem fit and proper on the facts and in the circumstances of the case and thus render justice.

W.P.(MD) No.17371 of 2021 : To issue a Writ, Order or direction in the nature of Certiorari, calling for the records relating to the impugned notice dated 28.06.2021 bearing No.ITBA/AST/S/148/2021-22/1033751197(1) issued by the 1st Respondent under Section 148 of the Income Tax Act, 1961 and quash the said notice.

W.P.(MD) No.17372 of 2021 : To issue a Writ, Order or direction in the nature of Certiorari, calling for the records relating to impugned notifications dated 31.03.2021 and 27.04.2021 bearing No2.20/2021/F.No.370142/35/2020-TPL and 38/2021/F.No.370142/35/2020-TPL, respectively issued by the 3rd respondent and quash the said notifications to the extent that they extend the applicability of sections 148, 149 and 151 of the Income Tax Act, 1961 until 30.06.2021 as being ultra vires the taxation and other laws (relaxation of certain provisions) Act, 2020 and the Income Tax Act, 1961.

W.P.(MD) No.17669 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause(A)(a) of

Notification S.O.1432(E) (No.20/2021/F.NO.370142/35/2020-TPL) and the Explanation to Clause(A)(b) of Notification S.O.1703(E) (No.38/2021/F.No/370142/35/2020-TPL) issued by the 1st respondent as arbitrary, illegal and void and infringing the fundamental rights conferred under Articles 14,19(1)(g), and 21 of the Constitution of India, 1950 thus unenforceable and unconstitutional.

W.P.(MD) No.17670 of 2021 : To issue a writ, direction or order in the nature of Certiorari or any other appropriate writ application or under Article 226 of the Constitution of India calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033351683(1) and quash the impugned notice under Section 148 of the Income Tax Act, 1961 dated 09.06.2021 for the assessment year 2014-15 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.(MD) No.17671 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, Declaring the explanation to clause (A)(a) of notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) and the explanation to clause (A)(b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) issued by the 1st respondent as arbitrary, illegal and void and infringing the fundamental rights conferred under articles 14, 19(1)(g) and 21 of the Constitution of India, 1950 thus unenforceable and unconstitutional.

W.P.(MD) No.17672 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India calling for the records on the file of the 2nd Respondent in ITBA/AST/148/2021-22/1033351686(1) and quash the impugned notice under Section 148 of the Income Tax Act, 1961 dated 09.06.2021 for the Assessment year 2013-14 passed by the 2nd Respondent as illegal and without jurisdiction.

W.P.(MD) No.17928 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A)(a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) and the Explanation to Clause(A)(b) of Notification S.O.1703(E) (No.38/2021/F.No/370142/35/2020-TPL issued by the 1st respondent as arbitrary, illegal and void and infringing the fundamental rights conferred under Articles 14,19 (1)(g), and 21 of the Constitution of India, 1950 thus unenforceable and unconstitutional.

W.P.(MD) No.17929 of 2021 : To issue a writ, direction or order in the nature of Certiorari or any other appropriate writ application or under Article 226 of the Constitution of India calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033351690(1) and quash the impugned notice under Section 148 of the Income Tax Act, 1961 dated 09.06.2021 for the assessment year 2015-16 passed by the 2nd respondent as illegal and without jurisdiction.

W.P.(MD) No.17930 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033651964(1) and quash the impugned notice under Section 148 of the Income Tax Act, 1961 dated 24.06.2021 for the Assessment year 2016-17 Respondent as illegal and without jurisdiction.

W.P.(MD) No.17931 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause (A)(a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) and the Explanation to Clause (A)(b) of Notification S.O.1703(E) (NO.38/2021/F.NO/37014/35/2020-TPL) issued by the 1st respondent as arbitrary, illegal and void and infringing the fundamental rights conferred under Articles 14,19(1)(g), and 21 of the Constitution of India, 1950 thus unenforceable and unconstitutional.

W.P.(MD) No.20909 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, Declaring the Explanation to Clause(A)(a) of Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) issued on 31.03.2021 and Explanation to Clause(A)(b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) issued on 27.04.2021 by the 1st Respondent as arbitrary, illegal and void thereby unenforceable and ultra vires of the Act.

W.P.(MD) No.20910 of 2021 : To issue a writ, direction or order in the nature of Certiorari or any other appropriate writ application or order under Article 226 of the Constitution of India calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-22/1033628287(1) and quash the impugned notice under Section 148 of the Income Tax Act, 1961 dated 23.06.2021 for the assessment year 2013-14 passed by the 2nd respondent as illegal and without jurisdiction and pass such further or other orders as this Hon'ble Court.

W.P.(MD) No.22454 of 2021 : To issue a writ, direction or order in the nature of DECLARATION or any other appropriate writ, order or direction, declaring the Explanation to Clause A(a) of the Notification S.O.1432(E) (No.20/2021/F.No.370142/35/2020-TPL) and the Explanation to Clause(A)(b) of Notification S.O.1703(E) (No.38/2021/F.No.370142/35/2020-TPL) issued by the 1st Respondent as arbitrary, illegal and void and infringing the fundamental rights conferred under Articles 14, 19(1)(g) and 21 of the Constitution of India, 1950 thus unenforceable and unconstitutional, or pass such further or other orders as may deem fit and proper in the circumstances of the case and thus render justice.

W.P.(MD) No.22455 of 2021 : To issue a writ, direction or order in the nature of CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India calling for the records on the file of the 2nd Respondent in ITBA/AST/S/148/2021-22/1032289069(1) and quash the impugned notice under Section 148 of the Income Tax Act, 1961 dated 08.04.2021 passed by the 2nd respondent as illegal and without jurisdiction and pass such further or other orders as this Hon'ble Court may deem fit and proper.

For the Petitioner in W.P.Nos.15019, 15024, 15559, 15564, 15960, 15964, 15567, 15969, 15971, 15975, 15976, 15954, 18658, 18666, 18669, 19368, 26205, 26208, 26283, 26286, 28079, 28083, 28088 of 2021. : Mr.Suhrith Parthasarathy

For the Petitioner in W.P.Nos.16258, 16262, 16566, 16567, 16577, 16580, 16635, 16637, 18613, 18622, 18781, 18785, 22492, 22496, 22500, 22503, 24148, 24150, 24152, 24154, 24191, 24196, 27030, 27033, 27079, 27082, 27246, 27247, 27344, 27348, 27932, 27937 of 2021, 728, 729,

1058 & 1062 of 2022, W.P.(MD).Nos.20909 & 20910 of 2021.	:	Mr.R.Sivaraman
For the Petitioner in W.P.Nos.16274, 16277, 16311, 16317, 16674, 17068, 17069, 17073, 17321, 17329, 17333, 17336, 17341, 17345, 18372, 20257, 20262, 20350, 20352, 20420, 20424, 22650, 22654, 22701, 22702, 22812, 22816, 25236, 25238, 25239, 25240, 25242, 25232, 25249, 25258, 25268, 25269, 25273, 25277, 25286, 25290, 25293, 25296, 25299, 26220, 26223, 26227, 26229, 26231, 27244, 27249 27253, 27373, 27374 of 2021, W.P. (MD).Nos.13813, 13814, 13815, 13816, 13817, 13731, 13980, 13981, 13982, 13983, 13984, 13985, 14258 of 2021	:	M/s.S.Sridhar & A.S.Sriraman
For the Petitioner in W.P.Nos.16517, 16523, 28379, 28373 of 2021	:	Mr.Arun Kurian Joseph
For the Petitioner in W.P.Nos.16873, 16877 of 2021	:	M/s.Madhusruthi Neelakantan
For the Petitioner in W.P.No.17258 of 2021	:	Mr.R.Janakiraman
For the Petitioner in W.P.Nos.17595, 17603, 17608, 17612 of 2021	:	Mr.S.Ramachandran

For the Petitioner in W.P.Nos.18227, 18228, 18231, 18233, 18236, 27409 of 2021	:	Mr.N.Krishna Kumar
For the Petitioner in W.P.Nos.19035, 19040, 19045, 19736, 19740, 19744, 19746, 20085, 20089, 27245, 27250, 27787, 27794 of 2021 & 400, 670 & 672 of 2022, W.P.(MD). Nos.12919, 12927, 12928 of 2021	:	Mr.N.V.Balaji
For the Petitioner in W.P.Nos.19162, 19170, 21847, 21851, 25917, 25926 of 2021	:	Mr.S.P.Chidambaram
For the Petitioner in W.P.Nos.19501, 18615, 18619, 18623, 19505, 19525, 19530, 20912, 20916, 26830, 26838, 26840, 28360, 28366, 28369 of 2021.	:	Mr.Subbaraya Aiyar Padmanabhan
For the Petitioner in W.P.Nos.27772, 27776, 27781, 28031, 28037 of 2021.	:	Mr.T.Pramodkumar Chopda
For the Petitioner in W.P.Nos.28025, 28030, 28034, 28028, 28033, 28040, 28038, 28043, 28045 of 2021	:	Mr.R.Sandeep Begmar
For the Petitioner in W.P.Nos.160, 163 of 2022	:	Mr.G.Baskar

For the Petitioner in W.P.Nos.17626, 16444, 16795, 27863, 27867 of 2021	:	Mr.S.Muthu Venkataraman
For the Petitioner in W.P.Nos.18460, 18466 of 2021	:	M/s.Abitha Banu
For the Petitioner in W.P.Nos.24508, 24513 of 2021	:	Mr.Philip George
For the Petitioner in W.P.Nos.26985 of 2021, 603 of 2022.	:	Mr.Salai Varun
For the Petitioner in W.P.Nos.23343 & 23345 of 2021	:	Mr.V.S.Jayakumar
For the Petitioner in W.P.(MD)Nos.17371, 17372 of 2021	:	M/s.King and Partridge
For the Petitioner in W.P.(MD)Nos.17669, 17670, 17671, 17672, 17928, 17929, 17930, 17931, 22454 & 22455 of 2021.	:	Mr.M.P.Senthil
For CBDT in all Writ Petitions	:	Mr.R.Sankaranarayanan, Additional Solicitor General of India assisted by Mrs.Hemamuralikrishnan, Senior Standing Counsel and Mr.Prabhu Mukund Arunkumar, Junior Standing Counsel

For Income Tax in all Writ Petitions :	Mr.R.Sankaranarayanan, Additional Solicitor General of India assisted by Mr.A.P.Srinivas, Senior Standing Counsel and Mr.ANR.Jayaprathap, Junior Standing Counsel

C O M M O N O R D E R
(Order of the court was made by the Hon'ble Acting Chief Justice)

By this batch of writ petitions a challenge is made to the Explanations A(a)(ii)/A(b) to the Notification No.20, dated 31.3.2021 and Notification No.38, dated 27.4.2021, inasmuch as they extend the applicability of the provisions of Sections 148, 149 and 151 of the Income Tax Act, 1961 (for brevity, "the Act of 1961") as it stood as on 31.3.2021, to the period beyond 31.3.2021. A challenge to the reassessment notices issued under Section 148 of the Act of 1961 has also been made referring to the amendment made in Sections 147 to 151 of the Act of 1961 with effect from 1.4.2021 by the Finance Act, 2021.

2. A challenge to Explanations A(a)(ii)/A(b) to the Notification No.20, dated 31.3.2021 and Notification No.38, dated 27.4.2021 has been made by referring to the unamended provisions of Sections 147 to 151 of the Act of 1961, as existed till 31.3.2021; the amended provisions of Sections 147 to 151, which came into effect from 1.4.2021; and, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (for brevity, "the TOLA Act, 2020").

3. The reason for challenge to the Explanations is in reference to the reassessment notices issued to the petitioners under Section 148 of the Act of 1961 on or after 1.4.2021 applying the provision as it stood prior to the amendment brought in Sections 147 to 151 by the Finance Act, 2021, which has come into effect from 1.4.2021. The petitioners have been served with the notices under Section 148 of the Act of 1961 for reassessment by applying the procedure as it stood under Section 147 to 151 of the Act of 1961 prior to 1.4.2021. The challenge to the reassessment notices has been made precisely on the ground that after the amendment under Sections 147 to 151 of the Act of 1961, the notices under Section 148 of the Act of 1961 could not have been given applying the repealed provisions as it could not be saved by the Notifications under challenge and even

by the TOLA Act, 2020 and, therefore, the reassessment notices under Section 148 of the Act of 1961 deserve to be set aside.

4. It is submitted that, by the TOLA Act, 2020, the period of limitation was extended obtaining the situation arising out of Covid-19 pandemic during the intervening period, but the amended provisions have come into effect from 1.4.2021 and, therefore, the procedure contemplated under the amended provision for issuance of reassessment notices ought to have been followed by the respondents, as the TOLA Act, 2020 cannot save the provisions so amended by the Finance Act, 2021.

5. To analyze the issue in reference to the argument, it would be appropriate to refer to the unamended and amended provisions of Sections 147 to 151 of the Act of 1961 hereunder:

UNAMENDED PROVISIONS AS THEY STOOD TILL 31.3.2021:

"147. Income escaping assessment. If the Assessing Officer has reason to believe that any income chargeable to tax has escaped assessment for any assessment year, he may, subject to the provisions of sections 148 to 153, assess or reassess such income and also any other income chargeable to tax which has escaped assessment and which comes to his notice subsequently in the course of the proceedings under this section, or recomputed the loss or the depreciation allowance or any other allowance, as the case may be, for the assessment year concerned (hereafter in this section and in sections 148 to 153 referred to as the relevant assessment year):

Provided that where an assessment under sub-section (3) of section 143 or this section has been made for the relevant assessment year, no action shall be taken under this section after the expiry of four years from the end of the relevant assessment year, unless any income chargeable to tax has escaped assessment for such assessment year by reason of the failure on the part of the assessee to make a return under section 139 or in response to a notice issued under sub-section (1) of section 142 or section 148 or to disclose fully and truly all material facts necessary for his assessment, for that assessment year:

Provided further that nothing contained in the first proviso shall apply in a case where any income in relation to any asset (including financial interest in any entity) located outside India, chargeable to tax, has escaped assessment for any assessment year:

Provided also that the Assessing Officer may assess or reassess such income, other than the income involving matters which are the subject matters of any appeal, reference or revision, which is chargeable to tax and has escaped assessment.

Explanation 1.- Production before the Assessing Officer of account books or other evidence from which material evidence could with due diligence have been discovered by the Assessing Officer will not necessarily amount to disclosure within the meaning of the foregoing proviso.

Explanation 2.- For the purposes of this section, the following shall also be deemed to be cases where income chargeable to tax has escaped assessment, namely:—

(a) where no return of income has been furnished by the assessee although his total income or the total income of any other person in respect of which he is assessable under this Act during the previous year exceeded the maximum amount which is not chargeable to income-tax;

(b) where a return of income has been furnished by the assessee but no assessment has been made and it is noticed by the Assessing Officer that the assessee has understated the income or has claimed excessive loss, deduction, allowance or relief in the return;

(ba) where the assessee has failed to furnish a report in respect of any international transaction which he was so required under section 92E;

(c) where an assessment has been made, but-

(i) income chargeable to tax has been under assessed; or

(ii) such income has been assessed at too low a rate; or

(iii) such income has been made the subject of excessive relief under this Act;

or
(iv) excessive loss or depreciation allowance or any other allowance under this Act has been computed;
(ca) where a return of income has not been furnished by the assessee or a return of income has been furnished by him and on the basis of information or document received from the prescribed income-tax authority, under subsection (2) of section 133C, it is noticed by the Assessing Officer that the income of the assessee exceeds the maximum amount not chargeable to tax, or as the case may be, the assessee has understated the income or has claimed excessive loss, deduction, allowance or relief in the return;
(d) where a person is found to have any asset (including financial interest in any entity) located outside India.

Explanation 3.-For the purpose of assessment or reassessment under this section, the Assessing Officer may assess or reassess the income in respect of any issue, which has escaped assessment, and such issue comes to his notice subsequently in the course of the proceedings under this section, notwithstanding that the reasons for such issue have not been included in the reasons recorded under sub-section (2) of section 148.

Explanation 4.-For the removal of doubts, it is hereby clarified that the provisions of this section, as amended by the Finance Act, 2012, shall also be applicable for any assessment year beginning on or before the 1st day of April, 2012.

148. Issue of notice where income has escaped assessment

(1) Before making the assessment, reassessment or recomputation under section 147, the Assessing Officer shall serve on the assessee a notice requiring him to furnish within such period, as may be specified in the notice, a return of his income or the income of any other person in respect of which he is assessable under this Act during the previous year corresponding to the relevant assessment year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed; and the provisions of this Act shall, so far as may be,

apply accordingly as if such return were a return required to be furnished under section 139:

Provided that in a case-

(a) where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th day of September, 2005 in response to a notice served under this section, and

(b) subsequently a notice has been served under sub-section (2) of section 143 after the expiry of twelve months specified in the proviso to sub-section (2) of section 143, as it stood immediately before the amendment of said sub-section by the Finance Act, 2002 (20 of 2002) but before the expiry of the time limit for making the assessment, re-assessment or recomputation as specified in sub-section (2) of section 153, every such notice referred to in this clause shall be deemed to be a valid notice:

Provided further that in a case-

(a) where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th day of September, 2005, in response to a notice served under this section, and

(b) subsequently a notice has been served under clause (ii) of subsection (2) of section 143 after the expiry of twelve months specified in the proviso to clause (ii) of sub-section (2) of section 143, but before the expiry of the time limit for making the assessment, reassessment or recomputation as specified in sub-section (2) of section 153, every such notice referred to in this clause shall be deemed to be a valid notice.

Explanation.- For the removal of doubts, it is hereby declared that nothing contained in the first proviso or the second proviso shall apply to any return which has been furnished on or after the 1st day of October, 2005 in response to a notice served under this section.

(2) The Assessing Officer shall, before issuing any notice under this section, record his reasons for doing so.

149. Time limit for notice. (1) No notice under section 148 shall be issued for the relevant assessment year,-

(a) if four years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b) or clause (c);

(b) if four years, but not more than six years, have elapsed from the end of the relevant assessment year unless the income chargeable to tax which has escaped assessment amounts to or is likely to amount to one lakh rupees or more for that year;

(c) if four years, but not more than sixteen years, have elapsed from the end of the relevant assessment year unless the income in relation to any asset (including financial interest in any entity) located outside India, chargeable to tax, has escaped assessment.

Explanation.-In determining income chargeable to tax which has escaped assessment for the purposes of this sub-section, the provisions of Explanation 2 of section 147 shall apply as they apply for the purposes of that section.

(2) The provisions of sub-section (1) as to the issue of notice shall be subject to the provisions of section 151.

(3) If the person on whom a notice under section 148 is to be served is a person treated as the agent of a nonresident under section 163 and the assessment, reassessment or recomputation to be made in pursuance of the notice is to be made on him as the agent of such non-resident, the notice shall not be issued after the expiry of a period of six years from the end of the relevant assessment year.

Explanation.- For the removal of doubts, it is hereby clarified that the provisions of sub-sections (1) and (3), as amended by the Finance Act, 2012, shall also be applicable for any assessment year beginning on or before the 1st day of April, 2012.

150. Provision for cases where assessment is in pursuance of an order on appeal, etc.
(1) Notwithstanding anything contained in section 149, the notice under section 148 may be issued at any time for the purpose of making an assessment or reassessment or recomputation in consequence of or to give effect to any finding or direction contained in an order passed by any authority in any proceeding under this Act by way of appeal, reference or revision or by a Court in any proceeding under any other law.
(2) The provisions of sub-section (1) shall not apply in any case where any such assessment, reassessment or recomputation as is referred to in that sub-section relates to an assessment year in respect of which an assessment, reassessment or recomputation could not have been made at the time the order which was the subject-matter of the appeal, reference or revision, as the case may be, was made by reason of any other provision limiting the time within which any action for assessment, reassessment or recomputation may be taken.

151. Sanction for issue of notice. (1) No notice shall be issued under section 148 by an Assessing Officer, after the expiry of a period of four years from the end of the relevant assessment year, unless the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner is satisfied, on the reasons recorded by the Assessing Officer, that it is a fit case for the issue of such notice.

(2) In a case other than a case falling under sub-section (1), no notice shall be issued under section 148 by an Assessing Officer, who is below the rank of Joint Commissioner, unless the Joint Commissioner is satisfied, on the reasons recorded by such Assessing Officer, that it is a fit case for the issue of such notice.

(3) For the purposes of sub-section (1) and sub-section (2), the Principal Chief Commissioner or the Chief Commissioner or the Principal Commissioner or the Commissioner or the Joint

Commissioner, as the case may be, being satisfied on the reasons recorded by the Assessing Officer about fitness of a case for the issue of notice under section 148, need not issue such notice himself.”

AMENDED PROVISIONS APPLICABLE ON AND FROM 1.4.2021:

147. Income escaping assessment. If any income chargeable to tax, in the case of an assessee, has escaped assessment for any assessment year, the Assessing Officer may, subject to the provisions of sections 148 to 153, assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or deduction for such assessment year (hereafter in this section and in sections 148 to 153 referred to as the relevant assessment year).

Explanation.—For the purpose of assessment or reassessment or recomputation under this section, the Assessing Officer may assess or reassess the income in respect of any issue, which has escaped assessment, and such issue comes to his notice subsequently in the course of the proceedings under this section, irrespective of the fact that the provisions of section 148A have not been complied with.

148. Issue of notice where income has escaped assessment. Before making the assessment, reassessment or recomputation under section 147, and subject to the provisions of section 148A, the Assessing Officer shall serve on the assessee a notice, along with a copy of the order passed, if required, under clause (d) of section 148A, requiring him to furnish within such period, as may be specified in such notice, a return of his income or the income of any other person in respect of which he is assessable under this Act during the previous year corresponding to the relevant assessment year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed; and the provisions of this Act shall, so far as may be, apply accordingly as if such return were a return required to be furnished under section 139:

Provided that no notice under this section shall be issued unless there is information with the Assessing Officer which suggests that the income chargeable to tax has escaped assessment in the case of the assessee for the relevant assessment year and the Assessing Officer has obtained prior approval of the specified authority to issue such notice.

Explanation 1.—For the purposes of this section and section 148A, the information with the Assessing Officer which suggests that the income chargeable to tax has escaped assessment means,—

(i) any information flagged in the case of the assessee for the relevant assessment year in accordance with the risk management strategy formulated by the Board from time to time;

(ii) any final objection raised by the Comptroller and Auditor General of India to the effect that the assessment in the case of the assessee for the relevant assessment year has not been made in accordance with the provisions of this Act.

Explanation 2.—For the purposes of this section, where,—

(i) a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A, on or after the 1st day of April, 2021, in the case of the assessee; or

(ii) a survey is conducted under section 133A , other than under sub-section (2A) or sub-section (5) of that section, on or after the 1st day of April, 2021, in the case of the assessee; or

(iii) the Assessing Officer is satisfied, with the prior approval of the Principal Commissioner or Commissioner, that any money, bullion, jewellery or other valuable article or thing, seized or requisitioned under section 132 or section 132A in case of any other person on or after the 1st day of April, 2021, belongs to the assessee; or

(iv) the Assessing Officer is satisfied, with the prior approval of Principal Commissioner or Commissioner, that any books of account or documents, seized or requisitioned under section 132 or section 132A in case of any other person on or after the 1st day of April, 2021, pertains or pertain to, or any information contained therein, relate to, the assessee,

the Assessing Officer shall be deemed to have information which suggests that the income chargeable to tax has escaped assessment in the case of the assessee for the three assessment years immediately preceding the assessment year relevant to the previous year in which the search is initiated or books of account, other documents or any assets are requisitioned or survey is conducted in the case of the assessee or money, bullion, jewellery or other valuable article or thing or books of account or documents are seized or requisitioned in case of any other person.

Explanation 3.—For the purposes of this section, specified authority means the specified authority referred to in section 151.

148A. Conducting inquiry, providing opportunity before issue of notice under section 148.

The Assessing Officer shall, before issuing any notice under section 148,—

(a) conduct any enquiry, if required, with the prior approval of specified authority, with respect to the information which suggests that the income chargeable to tax has escaped assessment;

(b) provide an opportunity of being heard to the assessee, with the prior approval of specified authority, by serving upon him a notice to show cause within such time, as may be specified in the notice, being not less than seven days and but not exceeding thirty days from the date on which such notice is issued, or such time, as may be extended by him on the basis of an application in this behalf, as to why a notice under section 148 should not be issued on the basis of information which suggests that income chargeable to tax has escaped assessment in his case for the relevant assessment year and results of enquiry conducted, if any, as per clause (a);

(c) consider the reply of assessee furnished, if any, in response to the show-cause notice referred to in clause (b);

(d) decide, on the basis of material available on record including reply of the assessee, whether or not it is a fit case to issue a notice under section 148, by passing an order, with the prior approval of specified authority, within one month from the end of the month in which the reply referred to in clause (c) is received by him, or where no such reply is furnished, within one month from the end of the month in which time or extended time allowed to furnish a reply as per clause (b) expires:

Provided that the provisions of this section shall not apply in a case where,—
(a) a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A in the case of the assessee on or after the 1st day of April, 2021; or
(b) the Assessing Officer is satisfied, with the prior approval of the Principal Commissioner or Commissioner that any money, bullion, jewellery or other valuable article or thing, seized in a search under section 132 or requisitioned under section 132A, in the case of any other person on or after the 1st day of April, 2021, belongs to the assessee; or
(c) the Assessing Officer is satisfied, with the prior approval of the Principal Commissioner or Commissioner that any books of account or documents, seized in a search under section 132 or requisitioned under section 132A, in case of any other person on or after the 1st day of April, 2021, pertains or pertain to, or any information contained therein, relate to, the assessee.

Explanation.—For the purposes of this section, specified authority means the specified authority referred to in section 151.

149. Time limit for notice.
(1) No notice under section 148 shall be issued for the relevant assessment year,—
(a) if three years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b);
(b) if three years, but not more than ten years, have elapsed from the end of the relevant assessment year unless the Assessing Officer has in

his possession books of account or other documents or evidence which reveal that the income chargeable to tax, represented in the form of asset, which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more for that year:

Provided that no notice under section 148 shall be issued at any time in a case for the relevant assessment year beginning on or before 1st day of April, 2021, if such notice could not have been issued at that time on account of being beyond the time limit specified under the provisions of clause (b) of sub-section (1) of this section, as they stood immediately before the commencement of the Finance Act, 2021:

Provided further that the provisions of this sub-section shall not apply in a case, where a notice under section 153A, or section 153C read with section 153A, is required to be issued in relation to a search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, on or before the 31st day of March, 2021:

Provided also that for the purposes of computing the period of limitation as per this section, the time or extended time allowed to the assessee, as per show-cause notice issued under clause (b) of section 148A or the period during which the proceeding under section 148A is stayed by an order or injunction of any court, shall be excluded:

Provided also that where immediately after the exclusion of the period referred to in the immediately preceding proviso, the period of limitation available to the Assessing Officer for passing an order under clause (d) of section 148A is less than seven days, such remaining period shall be extended to seven days and the period of limitation under this sub-section shall be deemed to be extended accordingly.

Explanation.—For the purposes of clause (b) of this sub-section, "asset" shall include immovable property, being land or building or both, shares and securities, loans and advances, deposits in bank account.

(2) The provisions of sub-section (1) as to the issue of notice shall be subject to the provisions of section 151.

150. Provision for cases where assessment is in pursuance of an order on appeal, etc.
(1) Notwithstanding anything contained in section 149, the notice under section 148 may be issued at any time for the purpose of making an assessment or reassessment or recomputation in consequence of or to give effect to any finding or direction contained in an order passed by any authority in any proceeding under this Act by way of appeal, reference or revision or by a Court in any proceeding under any other law.

(2) The provisions of sub-section (1) shall not apply in any case where any such assessment, reassessment or recomputation as is referred to in that sub-section relates to an assessment year in respect of which an assessment, reassessment or recomputation could not have been made at the time the order which was the subject-matter of the appeal, reference or revision, as the case may be, was made by reason of any other provision limiting the time within which any action for assessment, reassessment or recomputation may be taken.

151. Sanction for issue of notice.
Specified authority for the purposes of section 148 and section 148A shall be,—
(i) Principal Commissioner or Principal Director or Commissioner or Director, if three years or less than three years have elapsed from the end of the relevant assessment year;
(ii) Principal Chief Commissioner or Principal Director General or where there is no Principal Chief Commissioner or Principal Director General, Chief Commissioner or Director General, if more than three years have elapsed from the end of the relevant assessment year."

6. By the amended provisions with effect from 1.4.2021, not only the procedure in reference to Section 147 of the Act of 1961 was simplified, but there is addition of Section 148-A of the Act for compliance before issuance of reassessment notice under Section 148 of the Act of 1961.

7. The main issue for our consideration is as to whether the relaxations granted by TOLA Act, 2020 extending the period of limitation can result in application of the repealed provisions after 1.4.2021 and as to whether the Explanations A(a)(ii)/A(b) to the Notification No.20, dated 31.3.2021 and Notification No.38, dated 27.4.2021 save the unamended provisions.

8. For considering the aforesaid issue, we also quote the relevant provisions of the TOLA Act of 2020, apart from the Notification No.20, dated 31.3.2021; and, the Notification No.38, dated 27.4.2021, under challenge:

"THE TAXATION AND OTHER LAWS (RELAXATION AND AMENDMENT OF CERTAIN PROVISIONS) ACT, 2020

NO. 38 OF 2020

29th September, 2020.

AN ACT to provide for relaxation and amendment of provisions of certain Acts and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-first Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020.

(2) Save as otherwise provided, it shall be deemed to have come into force on the 31st day of March, 2020.

2. (1) In this Act, unless the context otherwise requires,-

(a) "notification" means the notification published in the Official Gazette;

(b)" specified Act" means-

(i) the Wealth-tax Act, 1957;

(ii) the Income-tax Act, 1961;

(iii) the Prohibition of Benami Property Transactions Act, 1988;

(iv) Chapter VII of the Finance (No. 2) Act, 2004;

(v) Chapter VII of the Finance Act, 2013;

(vi) the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015;

(vii) Chapter VIII of the Finance Act, 2016; or

(viii) the Direct Tax Vivadse Vishwas Act, 2020.

(2) The words and expressions used herein and not defined, but defined in the specified Act, the Central Excise Act,1944, the Customs Act, 1962, the Customs Tariff Act, 1975 or the Finance Act,1994, as the case may be, shall have the same meaning respectively assigned to them in that Act.

CHAPTER II

RELAXATION OF CERTAIN PROVISIONS OF SPECIFIED ACT

3. (1) Where, any time-limit has been specified in, or prescribed or notified under, the specified Act which falls during the period from the 20th day of March, 2020 to the 31st day of December, 2020, or such other date after the 31st day of December, 2020, as the Central Government may, by notification, specify in this behalf, for the completion or compliance of such action as-

(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval, or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the specified Act; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return or statement or such other record, by whatever name called, under the provisions of the specified Act; or

(c) in case where the specified Act is the Income-tax Act, 1961,-

(i) making of investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purposes of claiming any deduction, exemption or allowance under the provisions contained in-

(I) sections 54 to 54GB, or under any provisions of Chapter VI-A under the heading "B.-Deductions in respect of certain payments" thereof; or

(II) such other provisions of that Act, subject to fulfilment of such conditions, as the Central Government may, by notification, specify; or

(ii) beginning of manufacture or production of articles or things or providing any services referred to in section 10AA of that Act, in a case

where the letter of approval, required to be issued in accordance with the provisions of the Special Economic Zones Act, 2005, has been issued on or before the 31st day of March, 2020,
and where completion or compliance of such action has not been made within such time, then, the time-limit for completion or compliance of such action shall, notwithstanding anything contained in the specified Act, stand extended to the 31st day of March, 2021, or such other date after the 31st day of March, 2021, as the Central Government may, by notification, specify in this behalf:
Provided that the Central Government may specify different dates for completion or compliance of different actions:
....
10. Power to remove difficulties.-
(1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:
Provided that no such order shall be made after the expiry of a period of two years from the end of the month in which this Act has received the assent of the President.
(2) Every order made under this section shall be laid before each House of Parliament.

11. Repeal and Savings.-
(1) The Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 is hereby repealed.
(2) Notwithstanding such repeal, anything done, any notification issued or any action taken under the said Ordinance, shall be deemed to have been done, issued or taken under the corresponding provisions of this Act."

"NOTIFICATION S.O.1432(E) [NO.20/2021/F. NO. 3 70142/35/2020-TPL], DATED 31-3-2021

In exercise of the powers conferred by subsection (1) of section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020) (hereinafter referred to as the said Act), and in partial modification of the notification of the Government of India in the Ministry of Finance, (Department of Revenue) No.

93/2020 dated the 31st December, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 4805 (E), dated the 31st December, 2020, the Central Government hereby specifies that,-

(A) where the specified Act is the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) and, -

(a) the completion of any action referred to in clause (a) of subsection (1) of section 3 of the Act relates to passing of an order under sub-section (13) of section 144C or issuance of notice under section 148 as per time-limit specified in section 149 or sanction under section 151 of the Income-tax Act, -

(i) the 31st day of March, 2021 shall be the end date of the period during which the time-limit, specified in, or prescribed or notified under, the Income-tax Act falls for the completion of such action; and

(ii) the 30th day of April, 2021 shall be the end date to which the time-limit for the completion of such action shall stand extended.

Explanation.- For the removal of doubts, it is hereby clarified that for the purposes of issuance of notice under section 148 as per time-limit specified in section 149 or sanction under section 151 of the Income-tax Act, under this sub-clause, the provisions of section 148, section 149 and section 151 of the Income-tax Act, as the case may be, as they stood as on the 31st day of March 2021, before the commencement of the Finance Act, 2021, shall apply.

(b) the compliance of any action referred to in clause (b) of subsection (1) of section 3 of the said Act relates to intimation of Aadhaar number to the prescribed authority under subsection (2) of section 139AA of the Income-tax Act, the time-limit for compliance of such action shall stand extended to the 30th day of June, 2021.

(B) where the specified Act is the Chapter VIII of the Finance Act, 2016 (28 of 2016) (hereinafter referred to as the Finance Act) and the completion of any action referred to in clause (a) of sub-section (1) of section 3 of the said Act relates to sending an intimation under subsection (1) of section 168 of the Finance Act, -

(i) the 31st day of March, 2021 shall be the end date of the period during which the time-limit, specified in, or prescribed or notified under, the Finance Act falls for the completion of such action; and

(ii) the 30th day of April, 2021 shall be the end date to which the time-limit for the completion of such action shall stand extended."

"NOTIFICATION S.O.1703 (E) [NO.38/2021/F. NO. 370142/35/2020-TPL], DATED 27-4-2021

In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020) (hereinafter referred to as the said Act), and in partial modification of the notifications of the Government of India in the Ministry of Finance, (Department of Revenue) No. 93/2020 dated the 31st December, 2020, No. 10/2021 dated the 27th February, 2021 and No. 20/2021 dated the 31st March, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Subsection (ii), vide number S.O. 4805(E), dated the 31st December, 2020, vide number S.O. 966(E) dated the 27th February, 2021 and vide number S.O. 1432(E) dated the 31st March, 2021, respectively (hereinafter referred to as the said notifications), the Central Government hereby specifies for the purpose of sub-section (1) of section 3 of the said Act that, -

(A) where the specified Act is the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) and, -

(a) the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of any order for assessment or reassessment under the Income-tax Act, and the time limit for completion of such action under section 153 or section 153B thereof, expires on the 30th day of April, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of June, 2021;

(b) the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of an order under sub-section (13) of section 144C of the Income-tax Act or issuance of notice under section 148 as per time-limit specified in section 149 or sanction under section 151 of the Income-tax Act, and the time limit for completion of such action expires on the 30th day of April, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of June, 2021.

Explanation.-For the removal of doubts, it is hereby clarified that for the purposes of issuance of notice under section 148 as per time-limit specified in section 149 or sanction under section 151 of the Income-tax Act, under this sub-clause, the provisions of section 148, section 149 and section 151 of the Income-tax Act, as the case may be, as they stood as on the 31st day of March 2021, before the commencement of the Finance Act, 2021, shall apply.

(B) where the specified Act is the Chapter VIII of the Finance Act, 2016 (28 of 2016) (hereinafter referred to as the Finance Act) and the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to sending an intimation under subsection (1) of section 168 of the Finance Act, and the time limit for completion of such action expires on the 30th day of April, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of June, 2021.”

9. Challenge to the reassessment notices under Section 148 and Explanations A(a)(ii)/A(b) to the Notification No.20, dated 31.3.2021 and Notification No.38, dated 27.4.2021 was addressed firstly by the Chhattisgarh High Court in the case of Palak Khatuja v. Union of India, [2021] 438 ITR 622. The same issue was thereupon decided by the Allahabad High Court in the case of Ashok Kumar Agarwal v. Union of India, [2021] 131 taxmann.com (Allahabad); the Rajasthan High Court in the case of BPIP Infra Private Limited v. Income Tax Officer [CWP No.13297 of 2021, dated 25.11.2021]; the Delhi High Court in the case of Mon Mohan

Kohli v. Assistant Commissioner of Income Tax [W.P.(C) No.6176 of 2021, dated 15.12.2021]; and, the Calcutta High Court in the case of Bagaria Properties and Investment Pvt. Ltd v. Union of India [W.P.O.No.253 of 2021, dated 17.1.2022]. Considering the fact that the judgments of different High Courts have pan-India effect and finding no reason otherwise to take a divergent view, the prayer made is to apply the view expressed by the Allahabad High Court, apart from other High Courts, for acceptance of the challenge to the reassessment notices issued under Section 148 of the Act of 1961 and the Notifications dated 31.3.2021 and 27.4.2021.

10. Learned counsel for the petitioners submit that the detailed judgment on the issue has been given by the Allahabad High Court, followed by the Delhi High Court and other High Courts. Thus, the prayer is to apply the ratio propounded by those High Courts for challenge to the reassessment notices under Section 148 of the Act of 1961 and even the Explanations A (a)(ii)/A(b) to the Notification No.20, dated 31.3.2021 and Notification No.38, dated 27.4.2021 by analyzing the provisions of TOLA Act, 2020. It is under the circumstance that the Delhi High Court had even taken into consideration the argument of "legal fiction" made before it. The prayer is, accordingly, to either examine the matter afresh or apply the ratio laid down by the various High Courts on the issue.

11. Learned Additional Solicitor General submitted that the issue of "legal fiction" has not been properly decided by the Delhi High Court and, therefore, the argument in reference to it needs to be appreciated afresh. It is, however, admitted that if the argument in reference to legal fiction is not accepted, the ratio propounded by the Allahabad High Court may be applicable to the facts of this case. The prayer was, however, to give liberty to the assessing authorities to initiate reassessment proceedings in accordance with the provisions of the Act of 1961, as amended by the Finance Act, 2021, after making all compliances as required by law. The prayer aforesaid has been made in reference to the assessment years where the limitation still exists for reassessment pursuant to Section 148 of the Act of 1961, as amended, apart from other provisions.

12. The arguments in reference to legal fiction were heard, but after arguing at length, learned Additional Solicitor General could not press the argument aforesaid having been decided by the Delhi High Court after considering the issue threadbare. Accordingly, we find that a serious contest does not exist regarding the applicability of the ratio propounded by

the Allahabad High Court, followed by other High Courts in regard to the challenge to the Explanations A(a)(ii)/A(b) to the Notification No.20, dated 31.3.2021 and Notification No.38, dated 27.4.2021; and the reassessment notices under Section 148 of the Act of 1961 issued on or after 1.4.2021.

13. The only issue for our consideration is as to whether the prayer made by learned Additional Solicitor General to allow the respective assessing authorities to initiate the assessment proceedings afresh in accordance with the provisions of the Act of 1961, as amended by the Finance Act, 2021, after making compliances as required by law, is to be given.

14. A serious contest to the prayer aforesaid was made by learned counsel for the petitioners. It is submitted that if law allows issuance of notice under Section 148 of the Act of 1961 afresh, then no liberty is required to be given, rather the assessing authority would be within its competence to initiate proceedings as per the amended provisions pursuant to the Finance Act, 2021. It is also submitted that the liberty, if granted, may be misused by the assessing authorities to harass the assessees without any reason. Referring to the last paragraph in the judgment delivered by the Allahabad High Court, learned counsel submit that a liberty of the nature prayed by the respondents was given without a rider or clarification that a fresh notice under Section 148 of the Act of 1961 should be issued only in the cases where limitation still subsists and otherwise the judgment of the Allahabad High Court has been challenged by the Revenue before the Apex Court without exercising the powers pursuant to the liberty given therein. It is further submitted that if liberty, as prayed, for causing fresh reassessment notices under Section 148 of the Act of 1961, pursuant to the amended provision, is given, the petitioners would be subjected to discrimination when compared to those whose matters were taken before the Apex Court in view of the challenge to the judgment of the Allahabad High Court without causing a fresh notice under Section 148 of the Act of 1961, as amended.

15. We have considered the submissions made by learned counsel for the petitioners and also the prayer of the learned Additional Solicitor General.

16. We find that the Allahabad High Court while delivering the judgment on the issue had given liberty to the revenue for initiation of reassessment proceedings in accordance with the provisions of the Act, as amended by the Finance Act, 2021, after making all compliances as required by law. Thus, the

prayer made by the learned Additional Solicitor General otherwise exists in the judgment of the Allahabad High Court.

17. In view of the above and, even otherwise, when according to the petitioners themselves, if the limitation for issuance of notice under Section 148 of the Act of 1961 for reassessment pursuant to the amended provisions under the Finance Act, 2021 survives, the assessing authority would be competent to initiate the proceedings, we do not find any reason to deny the prayer made by learned Additional Solicitor General, because what exists impliedly can be given expressly. Therefore, while accepting the challenge to the reassessment notices under Section 148 of the Act of 1961, we hold that the Explanations A (a)(ii)/A(b) to the Notification No.20, dated 31.3.2021 and Notification No.38, dated 27.4.2021 must be read as applicable to the reassessment proceedings as on 31.3.2021 in view of the judgments of the different High Courts and we would grant liberty to the assessing authorities as prayed by learned Additional Solicitor General.

18. To fortify our conclusion, we refer to the relevant paragraphs of the judgments delivered by the Allahabad High Court and the Delhi High Court hereunder:

(A) In Ashok Kumar Agarwal v. Union of India, supra, while considering a challenge to the reassessment proceedings under Section 148 of the Act of 1961 on the ground that the proceedings have been initiated after 1.4.2021, in the light of the notifications dated 30.3.2021 and 27.4.2021, the Allahabad High Court held as under:

> "65. Therefore, other things apart, undeniably, on 1st April, 2021, by virtue of plain/un-excepted effect of Section 1(2)(a) of the Finance Act, 2021, the provisions of Sections 147, 148, 149, 151 as those provisions existed up to 31st March, 2021, stood substituted, along with a new provision enacted by way of Section 148A of that Act. In absence of any saving clause, to save the pre-existing (and now substituted) provisions, the Revenue authorities could only initiate reassessment proceeding on or after 1st April, 2021, in accordance with the substituted law and not the pre-existing laws.
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> 66. It is equally true that the Enabling Act that was pre-existing, had been enforced prior to enforcement of the Finance Act, 2021. It confronted the Act as amended by Finance Act, 2021, as it came into existence on 1st April, 2021. In the Enabling

Act and the Finance Act, 2021, there is absence, both of any express provision in itself or to delegate the function to save applicability of the provisions of Sections 147, 148, 149 or 151 of the Act, as they existed upto 31st March, 2021. Plainly, the Enabling Act is an enactment to extend timelines only. Consequently, it flows from the above 1st April, 2021 onwards, all references to issuance of notice contained in the Enabling Act must be read as reference to the substituted provisions only. Equally there is no difficulty in applying the pre-existing provisions to pending proceedings. Looked in that manner, the laws are harmonized.

67. It may also be not forgotten, a reassessment proceeding is not just another proceeding emanating from a simple show cause notice. Both, under the pre-existing law as also under the law enforced from 1st April, 2021, that proceeding must arise only upon jurisdiction being validly assumed by the assessing authority. Till such time jurisdiction is validly assumed by assessing authority-evidenced by issuance of the jurisdictional notice under Section 148, no reassessment proceeding may ever be said to be pending before the assessing authority. The admission of the Revenue authorities that all reassessment notices involved in this batch of writ petitions had been issued after the enforcement date 1st April, 2021, is tell-tale and critical. As a fact, no jurisdiction had been assumed by the assessing authority against any of the petitioners, under the un-amended law. Hence, no time extension could ever be made under Section 3(1) of the Enabling Act, read with the notifications issued thereunder.

68. The submission of the learned Additional Solicitor General of India that the provision of Section 3(1) of the Enabling Act gave an overriding effect to that Act and therefore saved the provisions as existed under the un-amended law, also cannot be accepted. That saving could arise only if jurisdiction had been validly assumed before the date 1st April, 2021. In the first place Section 3(1) of the Enabling Act does not speak of saving any provision of law. It only speaks of saving or protecting certain proceedings from being

hit by the rule of limitation. That provision also does not speak of saving any proceeding from any law that may be enacted by the Parliament, in future. For both reasons, the submission advanced by learned Addl. Solicitor General of India is unacceptable.

69. Even otherwise the word 'notwithstanding' creating the non obstante clause, does not govern the entire scope of Section 3(1) of the Enabling Act. It is confined to and may be employed only with reference to the second part of Section 3(1) of the Enabling Act i.e. to protect proceedings already under way. There is nothing in the language of that provision to admit a wider or sweeping application to be given to that clause to serve a purpose not contemplated under that provision and the enactment, wherein it appears.

70. The upshot of the above reasoning is, the Enabling Act only protected certain proceedings that may have become time barred on 20th March, 2021, upto the date 30th June, 2021. Correspondingly, by delegated legislation incorporated by the Central Government, it may extend that time limit. That time-limit alone stood extended upto 30 June, 2021. We also note, the learned Additional Solicitor General of India may not be entirely correct in stating that no extension of time was granted beyond 3oth June, 2021. Vide Notification No. 3814 dated 17th Sept., 2021, issued under Section 3 of the Enabling Act, further extension of time has been granted till 31st March, 2022. In absence of any specific delegation made, to allow the delegate of the Parliament, to indefinitely extend such limitation, would be to allow the validity of an enacted law i.e. the Finance Act, 2021 to be defeated by a purely colourable exercise of power, by the delegate of the Parliament.

71. Here, it may also be clarified, Section 3(1) of the Enabling Act does not itself speak of reassessment proceeding or of Section 147 or Section 148 of the Act as it existed prior to 1st April, 2021. It only provides a general relaxation of limitation granted on account of general hardship existing upon the spread of pandemic

COVID-19. After enforcement of the Finance Act, 2021, it applies to the substituted provisions and not the pre-existing provisions.

72. Reference to reassessment proceedings with respect to pre-existing and now substituted provisions of Sections 147 and 148 of the Act has been introduced only by the later Notifications issued under the Act. Therefore, the validity of those provisions is also required to be examined. We have concluded as above, that the provisions of Sections 147, 148, 148A, 149, 150 and 151 substituted the old/pre-existing provisions of the Act w.e.f. 1st April, 2021. We have further concluded, in absence of any proceeding of reassessment having been initiated prior to the date 1st April, 2021, it is the amended law-alone that would apply. We do not see how the delegate i.e. Central Government or the CBDT could have issued the Notifications, plainly to over reach the principal legislation. Unless harmonized as above, those notifications would remain invalid.

73. Unless specifically enabled under any law and unless that burden had been discharged by the respondents, we are unable to accept the further submission advanced by the learned Additional Solicitor General of India that practicality dictates that the reassessment proceedings be protected. Practicality, if any, may lead to legislation. Once the matter reaches Court, it is the legislation and its language, and the interpretation offered to that language as may primarily be decisive to govern the outcome of the proceeding. To read practicality into enacted law is dangerous. Also, it would involve legislation by the Court, an idea and exercise we carefully tread away from.

74. Similarly, the mischief rule has limited application in the present case. Only in case of any doubt existing as to which of the two interpretations may apply or to clear a doubt as to the true interpretation of a provision, the Court may look at the mischief rule to find the correct law. However, where plain legislative action exists, as in the present case (where-under the Parliament has substituted the old provisions

regarding reassessment with new provisions w.e.f. 1st April, 2021), the mischief rule has no application.

75. As we see there is no conflict in the application and enforcement of the Enabling Act and the Finance Act, 2021. Juxtaposed, if the Finance Act, 2021 had not made the substitution to the reassessment procedure, the Revenue authorities would have been within their rights to claim extension of time, under the Enabling Act. However, upon that sweeping amendment made the Parliament, by necessary implication or implied force, it limited the applicability of the Enabling Act and the power to grant time extensions thereunder, to only such reassessment proceedings as had been initiated till 31st March, 2021. Consequently, the impugned Notifications have no applicability to the reassessment proceedings initiated from 1st April, 2021 onwards.

76. Upon the Finance Act, 2021 enforced w.e.f. 1st April, 2021 without any saving of the provisions substituted, there is no room to reach a conclusion as to conflict of laws. It was for the assessing authority to act according to the law as existed on and after 1st April, 2021. If the rule of limitation permitted, it could initiate, reassessment proceedings in accordance with the new law, after making adequate compliance of the same. That not done, the reassessment proceedings initiated against the petitioners are without jurisdiction.

77. Insofar as the decision of the Supreme Court in the case of Ramesh Kymal vs. Siemens Gamesa Renewable Power (P.) Ltd. (supra) is concerned, we opine, the same is wholly distinguishable. Therein The Insolvency and Bankruptcy Code, 2016 was amended by the Parliament and a new Section 10A, was introduced, apparently again on account of the difficulties arising from the spread of pandemic COVID-19. That section reads as under:

> '10A. Notwithstanding anything contained in ss. 7, 9 and 10, no application for initiation of corporate insolvency resolution process of a corporate debtor

shall be filed, for any default arising on or after 25th March, 2020 for a period of six months or such further period, not exceeding one year from such date, as may be notified in this behalf:

Provided that no application shall ever be filed for initiation of corporate insolvency resolution process of a corporate debtor for the said default occurring during the said period.

Explanation.--For the removal of doubts, it is hereby clarified that the provisions of this section shall not apply to any default committed under the said sections before 25th March, 2020.'

78. Plainly, in that case, the earlier provisions were not substituted rather they continued to exist. The parliamentary intervention by introducing Section 10A of that Act only provided no proceeding be instituted for any default arising after 21st March, 2020, for a period of six months or such period not exceeding one year, as may be notified. Thus, in that case, by virtue of amendment made, delegated power created, could be exercised to relax the otherwise stringent provisions of the Act, in cases, wherein difficulties arose from the spread of the pandemic COVID-19. Thus, that ratio is plainly distinguishable.

79. As to the decision of the Chhattisgarh High Court, with all respect, we are unable to persuade ourselves to that view. According to us, it would be incorrect to look at the delegation legislation i.e. Notification dated 31st March, 2021 issued under the Enabling Act, to interpret the principal legislation made by Parliament, being the Finance Act, 2021. A delegated legislation can never overreach any Act of the principal legislature. Second, it would be over simplistic to ignore the provisions of, either the Enabling Act or the Finance Act, 2021 and to read and interpret the provisions of Finance Act, 2021 as inoperative in view of the fact circumstances arising from the spread of the pandemic COVID-19. Practicality of

life de hors statutory provisions, may never be a good guiding principle to interpret any taxation law. In absence of any specific clause in Finance Act, 2021, either to save the provisions of the Enabling Act or the Notifications issued thereunder, by no interpretative process can those Notifications be given an extended run of life, beyond 31st March, 2020. They may also not infuse any life into a provision that stood obliterated from the statute w.e.f. 31st March, 2021. Inasmuch as the Finance Act, 2021 does not enable the Central Government to issue any notification to reactivate the pre-existing law (which that principal legislature had substituted), the exercise made by the delegate/Central Government would be de hors any statutory basis. In absence of any express saving of the pre-existing laws, the presumption drawn in favour of that saving, is plainly impermissible. Also, no presumption exists that by notification issued under the Enabling Act, the operation of the pre-existing provision of the Act had been extended and thereby provisions of s. 148A of the Act (introduced by Finance Act, 2021) and other provisions had been deferred. Such Notifications did not insulate or save, the pre-existing provisions pertaining to reassessment under the Act.

80. In view of the above, all the writ petitions must succeed and are allowed. It is declared that the Ordinance, the Enabling Act and Sections 2 to 88 of the Finance Act, 2021, as enforced w.e.f. 1st April, 2021, are not conflicted. Insofar as the Explanation appended to clause A(a), A(b), and the impugned Notifications dated 31st March, 2021 and 27th April, 2021 (respectively) are concerned, we declare that the said Explanations must be read, as applicable to reassessment proceedings as may have been in existence on 31st March, 2021 i.e. before the substitution of Sections 147, 148, 148A, 149, 151 and 151A of the Act. Consequently, the reassessment notices in all the writ petitions are quashed. It is left open to the respective assessing authorities to initiate reassessment proceedings in accordance with the provisions of the Act as amended by Finance Act, 2021, after making all compliances, as required by law.

80. Accordingly, reassessment notice issued to the present petitioner dated 9th April, 2021 for assessment year 2017-18 is quashed."

[emphasis supplied]

(B) In Mon Mohan Kohli v. Assistant Commissioner of Income Tax, supra, while considering an identical issue, the Delhi High Court concurred with the view taken by the Allahabad High Court and the Rajasthan High Court and held as under:

"42. Having heard learned counsel for the parties, this Court is of the view that by virtue of Section 1(2)(a) of the Finance Act, 2021, the substituted Sections 147, 148, 149 and 151 of the Income Tax Act, 1961 pertaining to reopening of assessments came into force on 1st April, 2021. The significance of the expression 'shall' in Section 1 (2)(a) of the Finance Act, 2021 cannot be lost sight of. This is in contrast to the language under Section 1(2)(b) which states that Sections 108 to 123 of the Finance Act, 2021 shall come into force on such date, as the Central Government may, by Notification in the Official Gazette, appoint. The Memorandum to the Finance Bill, 2021, too, clarifies that its Sections 2 to 88 which included the substituted Sections 147 to 151 of the Income Tax Act, 1961 will take effect from 1st April, 2021. There is also no power with the Executive/Respondents/Revenue to defer/ postpone the implementation of Sections 2 to 88 of the Finance Act, 2021 which includes the substituted Sections 147 to 151 of the Income Tax Act, 1961.

43. It is settled law that the law prevailing on the date of issuance of the notice under Section 148 has to be applied. [See: Foramer Vs. CIT, (2001) 247 ITR 436 (All.), affirmed by the Supreme Court in (2003) 264 ITR 566 (SC), Varkey Jacob Co. Vs. CIT and Anr., (2002) 257 ITR 231 (Ker), Smt. N. Illamathy vs. ITO, (2020) 275 taxman 25/195 CTR 543 (Mad)(HC), RK Upadhyay v. Shanabhai, (1987) 166 ITR 163 (SC); CIT v. Rameshwar Prasad, (1991) 188 ITR 291 (All HC); Dr. Onkar Dutt Sharma v. CIT, MANU/UP/0247/1966 : (1967) 65 ITR 359 (All HC)].

44. This Court is of the view that had the intention of the Legislature been to keep the erstwhile provisions alive, it would have introduced the new provisions with effect from 1st

July, 2021, which has not been done. Accordingly, the notices relating to any assessment year issued under Section 148 on or after 1st April, 2021 have to comply with the provisions of Sections 147, 148, 148A, 149 and 151 of the Income Tax Act, 1961 as specifically substituted by the Finance Act, 2021 with effect from 1st April, 2021.

45. Consequently, this Court is of the opinion that as the Legislature has permitted re-assessment to be made in this manner only, it can be done in this manner, or not at all.
...
46. Upon perusal of Section 3(1) of Relaxation Act, 2020, this Court is of the view that it extends only the time lines. Section 3(1) of the Relaxation Act, 2020 stipulates that where, any time limit has been stipulated in as specified Act which falls between the period 20th day of March, 2020 and 31st day of December, 2020 for the completion or compliance of such action as issuance of any notice under the provisions of the specified Acts and where completion or compliance of such action has not been made within such time, then the time limit for completion or compliance of such action shall, notwithstanding anything contained in the specified Acts, stand extended. It is important to bear in mind that Section 3(1) of the Relaxation Act, 2020 does not empower the Central Government to postpone the applicability of any provision which has been enacted from a particular date. There is a difference between extension of time of an action which is getting time barred and applicability of a provision which has been enacted and notified by the Legislature. Relaxation Act, 2020 nowhere delegates power to the Central Government to postpone the date of applicability of a new law enacted by the Legislature. Relaxation Act, 2020 also does not put any embargo on the power of the Legislature to legislate.

47. Also, the impugned Explanations in the Notifications dated 31st March, 2021 and 27th April, 2021 are beyond the power delegated to the Government, as the Relaxation Act does not give power to Government to extend the erstwhile Sections 147 to 151 beyond 31st March, 2021 and/or defer the operation of substituted provisions

enacted by the Finance Act, 2021. Accordingly, the provisions of Section 148A had to be complied with before issuing notices under Section 147 of the Income Tax Act, 1961 and the submission of the respondents-Revenue based on the judgment passed by Chhattisgarh High Court in Palak Khatuja Vs. UOI (supra) does not find favour with this Court. After all, it is settled law that Executive cannot make or change law of the land without specific Authority from Parliament to do so.

48. Consequently, the Relaxation Act, 2020 and Notifications issued thereunder can only change the time-lines applicable to the issuance of a Section 148 notice, but they cannot change the statutory provisions applicable thereto which are required to be strictly complied with. Further, just as the Executive cannot legislate, it cannot impede the implementation of law made by the Legislature.

49. Further, the impugned Explanation is not only beyond the power delegated to the Government, but also in conflict with the provisions of the Income Tax Act, 1961 which had specifically made the new reassessment scheme applicable from 1st April, 2021. It is settled law that the delegation of authority must be express. There is no scope for any implied delegation of authority. The delegated authority must act strictly within the parameters of the authority delegated to it. The delegated authority cannot override the Act either by exceeding the authority or by making provisions inconsistent with the Act. The distinction between conditional legislation or delegated legislation is irrelevant to the controversy at hand, as the person to whom the power is entrusted in either situation can do nothing beyond the limits which circumscribe the power. Subordinate legislation cannot be contrary to the parent statute. Consequently, this Court is respectfully not in agreement with the finding of Chhattisgarh High Court in Palak Khatuja (supra) that the legislative delegation exercised by the Central Government by impugned Notifications to uphold the mechanism as prevailing prior to March, 2021 is not in conflict with any Act. To be fair to Chhattisgarh High Court, there was no challenge in the petitions filed before it to the legality and validity of the

impugned Notifications dated 31st March, 2021 and 27th April, 2021. On the contrary, this Court is in agreement with the views of the Allahabad High Court and Rajasthan High Court (Bench at Jaipur) in Ashok Kumar Agarwal (supra) and Bpip Infra Private Limited vs. Income Tax Officer, Ward 4(1), S.B. Civil Writ Petition 13297/2021, respectively.

50. Consequently, Explanations A(a)(ii)/A(b) to the Notifications dated 31st March, 2021 and 27th April, 2021 are ultra vires the Relaxation Act, 2020 and are therefore, bad in law and null and void.

...

66. This Court is of the opinion that the new provisions are remedial and benevolent provisions which are meant and intended to protect the rights and interests of assessees as well as promote public interest. In Imperial Tobacco Ltd. v. Attorney General [1979] QB 555 at 581, Omrod LJ said, 'The object of all procedural rules is to enable justice to be done between the parties consistently with the public interest'. If the procedural rules are defective, the legal apparatus works less efficiently and the public interest suffers. If legislation is introduced to remedy the defective rule and no one suffers thereby, it is sensible to apply it to pending proceedings.

67. Consequently, this Court is of the view that the Finance Act, 2021 introduces a new regime regarding the procedure to be complied with in respect of the re-opening of an Income-tax assessment and accordingly, the benefit of the new provisions must necessarily be made available even in respect of proceedings relating to past Assessment Years provided, of course, Section 148 notice has been issued on or after 1st April, 2021.

...

74. Further, if the argument of learned counsel for the respondents that the Explanation in Notification No. 20 dated 31st March, 2021 extended the applicability of old procedure of reassessment beyond 31st March, 2021 is accepted the same shall lead to patent arbitrariness since:

a. during the period from 1st April, 2021 to 30th June, 2021, both old as well as new procedure as enacted by Finance Act, 2021 shall simultaneously operate [more so, since there is no statutory provision deferring the implementation of the new/mandatory procedure];

b. for example: For A.Y.'s 2015-16 to 2017-18 [with limitation upto March, 22 to 24], in case of two identically placed taxpayers (say A & B) with "information" of having asset above Rs. 50 lakh, Assessing Officer shall have absolute discretion to choose either the old or the new mechanism;

c. 'doctrine of election' normally confers two separate alternative statutory powers/ remedies (like Sections 154, 147, 263) for same/similar cause, but same provision (Section 147) with two opposite procedure for same cause can never be envisaged and shall necessarily lead to manifest arbitrariness and conflict.

75. Also, the new scheme of reassessment provides for a uniform manner of reassessment of two categories of cases, namely, regular reassessments and search/ survey cases. Insofar as search/survey cases are concerned, the provisions are clear that the new scheme is to apply where the proceedings are initiated after 1st April, 2021 as Explanation 2 to Section 148 states that the Assessing Officer will be deemed to have 'information' for the purposes of Section 148/148A when search/survey is initiated on or after 1st April, 2021 and the first proviso to Section 148A states that the procedure in Section 148A will not apply to cases where search/survey is initiated after 1st April, 2021. Also, the second proviso to Section 149 states that the new limitation will not apply where search/survey is initiated on or before 1st April, 2021. In fact, the department's interpretation would also make the provisions relating to search cases completely unworkable. As per Sections 153A and 153C, the provisions of these two sections will not apply where search/survey is done after 1st April, 2021. Department contends that the erstwhile law continues to apply from 1st April, 2021 to 30th June, 2021. The erstwhile law on reopening did not

cover search/survey cases. Consequently, for the search/survey done from 1st April to 30th June, there can neither be an assessment under sections 153A/153C or under 147, which cannot be the case. Further, Sections 148, 148A and 149 specifically cover cases where search/survey is done after 1st April, 2021. If department's interpretation is accepted, this specific date in all three Sections will have to be changed and read as 1st July, 2021, which cannot be done. Moreover, as the new provisions seek to bring uniformity between regular reassessments and search/survey cases, it follows that the cut off date for initiation of reassessment proceedings even for regular reassessment is 1st April, 2021.

...

84. Even if it is assumed that the impugned Explanations in the two Notifications are valid, still the impugned notices are bad in law, as the impugned Explanations only seek to effectuate the erstwhile Sections 148, 149 and 151 and they do not cover Section 147. However, the conditions provided for in the substituted Section 147 were not considered while issuing notices by the Assessing Officer. In fact, the said Section 147 is itself subject to Sections 148 to 153, which would include Section 148A.

85. The "legal fiction" argument is without any foundation. A statute can be said to enact a legal fiction when it assumes the existence of something which is known not to exist. The extension of time for completing an assessment or issuing a Section 148 notice has no element of legal fiction in it. The only effect and consequence of this extension of the time limit is that if the act in question is performed within the extended time limit, it will be considered to be legally compliant. However, there is no assumption that the act in question is deemed to have been performed within the original time limit, as wrongly contended by the learned counsel for the Respondents. For achieving that result, clear and unequivocal language was required in the Relaxation Act, 2020-which is missing. In fact, there is no provision in Relaxation Act, 2020 laying down that if the "action" is taken within the extended time limit, it would be deemed to have

been taken before the expiry of the original (un-extended) time limit.

...

97. This Court is of the view that as the Legislature has introduced the new provisions, Sections 147 to 151 of the Income Tax Act, 1961 by way of the Finance Act, 2021 with effect from 1st April, 2021 and as the said Section 147 is not even mentioned in the impugned Explanations, the reassessment notices relating to any Assessment Year issued under Section 148 after 31st March, 2021 had to comply with the substituted Sections.

98. It is clarified that the power of reassessment that existed prior to 31st March, 2021 continued to exist till the extended period i.e. till 30th June, 2021; however, the Finance Act, 2021 has merely changed the procedure to be followed prior to issuance of notice with effect from 1st April, 2021.

99. This Court is of the opinion that Section 3(1) of Relaxation Act empowers the Government/Executive to extend only the time limits and it does not delegate the power to legislate on provisions to be followed for initiation of reassessment proceedings. In fact, the Relaxation Act does not give power to Government to extend the erstwhile Sections 147 to 151 beyond 31st March, 2021 and/or defer the operation of substituted provisions enacted by the Finance Act, 2021. Consequently, the impugned Explanations in the Notifications dated 31st March, 2021 and 27th April, 2021 are not conditional legislation and are beyond the power delegated to the Government as well as ultra vires the parent statute i.e. the Relaxation Act. Accordingly, this Court is respectfully not in agreement with the view of the Chhattisgarh High Court in Palak Khatuja (supra), but with the views of the Allahabad High Court and Rajasthan High Court in Ashok Kumar Agarwal (supra) and Bpip Infra Private Limited (supra) respectively.

...

103. Consequently, this Court is of the view that the Executive/Respondents/Revenue cannot use the administrative power to issue Notifications under Section 3(1) of the Relaxation Act, 2020 to undermine the expression of Parliamentary supremacy in the form of an Act of Parliament, namely, the

Finance Act, 2021. This Court is also of the opinion that the Executive/Respondents/Revenue cannot frustrate the purpose of substituted statutory provisions, like Sections 147 to 151 of Income Tax Act, 1961 in the present instance, by emptying it of content or impeding or postponing their effectual operation.

104. Keeping in view the aforesaid conclusions, Explanations A(a)(ii)/A(b) to the Notifications dated 31st March, 2021 and 27th April, 2021 are declared to be ultra vires the Relaxation Act, 2020 and are therefore bad in law and null and void.

105. Consequently, the impugned reassessment notices issued under Section 148 of the Income Tax Act, 1961 are quashed and the present writ petitions are allowed. If the law permits the respondents/ revenue to take further steps in the matter, they shall be at liberty to do so. Needless to state that if and when such steps are taken and if the petitioners have a grievance, they shall be at liberty to take their remedies in accordance with law."

[emphasis supplied]

19. In view of the ratio propounded by the Allahabad and Delhi High Courts on the subject, the reassessment notices under Section 148 of the Act of 1961 served on the petitioners on or after 1.4.2021 are set aside having been issued in reference to the unamended provisions and the Explanations are to be read as applicable to reassessment proceedings if initiated on or prior to 31.3.2021, but it would be with liberty to the assessing authorities to initiate reassessment proceedings in accordance with the provisions of the Act of 1961, as amended by the Finance Act, 2021, after making all the compliances as required by law, if limitation for it survives.

With the aforesaid observations, all the writ petitions are disposed of. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar(CS)

// True Copy //

Sub Assistant Registrar

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To:

1.The Chairperson
Central Board of Direct Taxes
Ministry of Finance,
Department of Revenue
North Block, New Delhi - 110 001.

2.Assistant Commissioner of Income Tax(Exemptions)
Income Tax Department,
Annexe Building, III Floor
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Nungambakkam, Chennai – 600 024.

3.Deputy Commissioner of Income Tax
Non Corporate circle 8(1)
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Nungambakkam, Chennai – 600024.

4.Assistant Commissioner of Income Tax
Non-Corporate Circle 10 (1)
Income Tax Department
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Nungambakkam, Chennai - 600 024.

5.The Assistant Commissioner of Income Tax
Corporate Circle-6(1)
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Nungambakkam, Chennai - 600 034.

6.The Principal Commissioner of Income Tax-3
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Nungambakkam, Chennai – 600 034.

7.The Assistant Commissioner of Income Tax
Corporate Circle – 2(1),
Chennai.
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121, Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.

8.The Principal Commissioner of Income Tax,
Chennai-2, Income Tax Department
121, Nungambakkam High Road,
Nungambakkam,
Chennai - 600 034.

9. The Income Tax Officer
Non Corporate Ward -4(3),
Chennai
Income Tax Department,
121, Nungambakkam High Road,
Nungambakam, Chennai - 600034

10. Assistant Commissioner of Income Tax
Non-Corporate Circle 4(1)
No.16, Greams Road,
Chennai – 600 006.

11. Joint Commissioner Of Income Tax
Non-Corporate Range 4
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Chennai 600 034.

12. Assistant Commissioner of Income Tax
Central Circle 2(3), 1st Floor,
Investigation Building,
Chennai-600 034.

13. Income Tax Officer, Non-Corporate Ward 9 (1)
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Nungambakkam, Chennai- 600 034.

14. Principal Commissioner of Income Tax
Chennai- 1, No.121, M.G.Road,
Chennai- 600 034.

15. The Income Tax Officer
Ward-1, Kancheepuram,
Income Tax Department,
No.96, Munnuswamy Mudaliar Avenue
Kancheepuram - 631501.

16. The Additional Commissioner of Income Tax
Non Corporate Range – 22, Chennai
1st and 2nd Floor
No.7, Ramakrishna Street,
West Tambaram, Chennai - 600 045.

17. Joint Commissioner of Income Tax Officer
On Special Duty-Corporate circle 6(1)/Che
Wanaparthy Black, Aayakar Bhawan,
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18. The Commissioner of Income Tax
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19. The Central Board of Direct Taxes
Rep. By its Chairperson
Department of Revenue, Ministry Of Finance,
Union Of India, North Block,
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20. The Principal Chief Commissioner of Income Tax
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21. The Assistant Commissioner of Income Tax,
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67-A, Race Course Road, Coimbatore 641 018

22. The Principal Commissioner of Income Tax,
Coimbatore – 1,
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23. The Deputy Commissioner of Income Tax
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24. The Deputy Commissioner of Income Tax
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25. The Income Tax Officer
Non Corporate Circle- 10 (3), Chennai
Income Tax Department,
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26. Assistant Commissioner Income Tax,
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27. The Assistant Commissioner of
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Income Tax Department, Aayakar Bhawan
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Nungambakkam, Chennai-600 034

28. The Commissioner of Income Tax (Exemptions)
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29. Assistant Commissioner of Income Tax
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30. The Deputy Commissioner of Income Tax,
Corporate Circle-1, Coimbatore.

31. The Principal Commissioner of Income Tax-1.
Coimbatore.

32. Income Tax Officer
Office of The Income Tax Officer
Kothandapani Senguttuvan Ward 1 Cuddalore

33. The Principal Commissioner of Income Tax
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Behind Ananda INN
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34. The Deputy Commissioner of Income Tax
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35. The Deputy Commissioner of Income Tax
Non-Corporate Circle 1 (1),
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36. Income Tax Officer
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Tamilnadu 641 602.

37. The Assistant Commissioner of Income Tax
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38. The Income Tax Officer
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39. The Income Tax Officer
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40. Additional / Joint / Deputy /
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Assessment Centre, Delhi.

41. The Income Tax Officer
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Cuddalore - 607 002.

42. Assistant Commissioner of Income Tax
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43. The Assistant Commissioner of Income Tax
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44. The Deupty Commissioner of Income Tax
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45. The Principal Commissioner of Income Tax
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Madurai- 625 002.

46.The Income Tax Officer
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47.The Assistant Commissioner of Income Tax
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Nungambakkam, Chennai - 34.

48.The Principal Commissioner of Income Tax,
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49.The Income Tax Officer,
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50.The Deputy Commissioner of Income Tax
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51.The Income Tax Officer
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52.The Income Tax Officer,
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53.The Principal Commissioner of Income Tax – 8
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54.The Joint Secretary
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55.The Assessing Officer
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56. The Income Tax Officer,
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57. The Principal Chief Commissioner of Income Tax
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58. The Deputy Commissioner of Income Tax
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62. The Income Tax Officer
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63. The Income Tax Officer
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W.P.No.15019 of 2021 etc., batch

PA(CO)
RVM(15/03/2022)