IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:30.03.2022

CORAM :

THE HON'BLE MR.MUNISHWAR NATH BHANDARI, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.17430 and 17432 of 2021

Ritesh Rai ..Petitioner/Petitioner in both WPs

Vs

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

2 The Assistant Commissioner of Income Tax
Central Circle-2(3)
No.46 Uthamar Gandhi Salai
Nungambakkam
Chennai-34.

3 The Principal commissioner of Income Tax (Central 2)
No.121 M.G.Road
Chennai - 600 034. ..Respondents/Respondents in both WPs

Prayer in W.P.No.17430 of 2021: Petition filed under Article 226 of the Constitution of India praying for a writ of declaration declaring the Explanation to Clause (A)(a)of Notification No.20/2021 dated 31.3.2021 and the Explanation to Clause (A)(b) of Notification No.38/2021 dated 27.4.2021 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, thus unenforceable and unconstitutional.

Prayer in W.P.No.17432 of 2021: Petition filed under Article 226 of the Constitution of India praying for a writ of certiorari calling for the records on the file of the 2nd respondent in ITBA/AST/S/148/2021-21 /1032590606 (1) and quash the impugned notice under section 148 of the Income Tax Act, 1961 in

ITBA/AST/S/148/2021-21/ 1032590606(1) dated 21.4.2021 passed by the 2nd respondent as illegal and without jurisdiction.

For the Petitioner : Mr.M.V.Siddharth

For the Respondents : Mr.A.P.Srinivas Senior Standing Counsel and Mr.ANR.Jayaprathap Junior Standing Counsel for 1st respondent

: Mrs.Hemamuralikrishnan and Mr.Prabhu Mukund Arunkumar for respondents 2 and 3

COMMON ORDER

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

Both parties submit that the issue involved in these writ petitions has been dealt with and decided by this Court in a batch of writ petitions, led by W.P.No.15019 of 2021 [Vellore Institute of Technology, rep. by its Chairman and Managing Trustee G.Viswanathan, No.54, Thennanaran Street, Vellore-632 001 v. Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi-110 001] on 04.02.2022.

2.In view of the above and as prayed by learned counsel for both parties, the writ petitions are disposed of in terms of the judgment in the case of Vellore Institute of Technology (supra). There will be no order as to costs. Consequently, W.M.P.Nos.18505 to 18507 of 2021 are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To:

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

2. The Assistant Commissioner of Income Tax
   Central Circle-2(3)
   No.46 Uthamar Gandhi Salai
   Nungambakkam
   Chennai-34.

3. The Principal commissioner of Income Tax (Central 2)
   No.121 M.G.Road
   Chennai - 600 034.

+2cc to Mr.A.P.Srinivas, Advocate, S.R.No.21490

W.P.Nos.17430 and 17432 of 2021

MG(CO)
RGA(06/04/2022)