W.M.P.No.32099 of 2022
in
W.P.No.32728 of 2022

M.SUNDAR, J.,

This order will dispose of captioned 'Writ Miscellaneous Petition' [hereinafter 'WMP' for the sake of brevity, convenience and clarity].

2. Captioned WMP has been taken out with a prayer to dispense with production of an 'order under Section 148A(d) of the Income Tax Act, 1961 dated 31.03.2022 in DIN & Notice No:ITBA/AST/F/148A/2021-22/1042352253(1) and the consequential notice under Section 148 of the Act dated 31.03.2022 in DIN: ITBA/AST/S/148_1/2021-22/1042359414(1) for the assessment year 2018-19' made by lone respondent' [hereinafter 'impugned order' for the sake of convenience and clarity].

3. Mr.Vikram Vijayaraghavan along with Mr.R.Venkata Narayanan of M/s.Subbaraya Aiyar Padmanabhan Ramamani (Law Firm) for the petitioner draws the attention of this Court to paragraph 17 of support affidavit and submits that the reason for the dispense with prayer has been articulated therein. To be noted, paragraph 17 of support affidavit reads as follows:

'17. I state that the Petitioner has received the Impugned order passed by the Respondent in electronic form only and hence we are filing the Writ Petition with copy of the same. It is therefore, prayed that this Hon'ble Court may be pleased to dispense with production of the Original Impugned Order under section 148A(d) of the Income Tax Act, 1961, dated 31.03.2022 in DIN & Notice No:ITBA/AST/F/148A/20221-22/1042352253(1), and the consequential Notice u/s.148 of the Act dated 31.03.2022 in DIN:ITBA/AST/S/148_1/2021-22/1042359414(1) for the assessment year 2018-19 for the present and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case and render justice.'

4. Considering the facts and circumstances of the case on hand, the reason for dispense with prayer is acceptable. However, a photo copy of impugned order has been placed before this Court by downloading the notice from the official portal.

5. As the reason assigned for dispense with prayer is acceptable, prayer is acceded to.

6. Sequitur is captioned WMP ordered as prayed for. There shall be no order as to costs.

20.12.2022
(1/2)

kmi

<u>M.SUNDAR, J</u>

kmi

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<u>in</u>
<u>W.P.No.32728 of 2022</u>

<u>20.12.2022</u>
<u>(1/2)</u>