



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **13.04.2022**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P. (MD) Nos.3218 to 3225 of 2022

and

W.M.P. (MD) Nos.2817, 2819, 2807, 2809, 2814, 2816, 2821, 2823, 2822, 2824, 2808, 2810, 2811, 2813, 2812 and 2815 of 2022

Jyothimaan Beedi Company Private Limited,
represented by its Managing Director,
Pokkakilath Aboo Ubaidullah,
S/o.P.K.Aboo,
61 years, 92A/5B, Nethaji Road,
Melapalayam, Tirunelveli 627 005. ... Petitioner in WP(MD).3218
of 2022

Jyothimaan Beedi Company Private Limited,
Rep. by its Managing Director,
Mr. Pokkakilath Aboo Ubaidullah,
... Petitioner in WP(MD). 3219/ 2022

Shamsudeen ... Petitioner in WP(MD). 3220/ 2022

Pokkakilath Aboo Mohamed Iqbal,
... Petitioner in WP(MD). 3221/ 2022

Jyothimaan Beedi Company Private Limited,
Rep. by its Managing Director,
Mr. Pokkakilath Aboo Ubaidullah,
... Petitioner in WP(MD). 3222/ 2022

Shamsudeen ... Petitioner in WP(MD). 3223/ 2022

Shamsudeen ... Petitioner in WP(MD). 3224/ 2022

Pokkakilath Aboo Mohamed Iqbal,
... Petitioner in WP(MD). 3225/ 2022

/vs./

The Assistant Commissioner of Income Tax,
Circle - 1,
Income Tax Office - Tirunelveli,
Nellai City Centre, Tiruchendhur Road,
Rahmath Nagar, Tirunelveli,
Tamil Nadu - 627 011. ... Respondent (in all WPs)



Common Prayer :

Writ Petitions are filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records in DIN and Notice Nos. ITBA/AST/S/ 148/2021-22/1033860362(1), ITBA/AST/S/148/2021-22/1033860360(1), ITBA/AST/S/148/2021-22/1033860390(1), ITBA/AST/S/148/2021-22/1033860372(1), ITBA/AST/S/148/2021-22/1033860356(1), ITBA/AST /S/148/2021-22/1033860385(1), ITBA/AST/S/148/2021-22/1033860388(1), ITBA/AST/S/148/2021-22/1033860370(1), respectively dated 30.06.2021 on the file of the respondent relating to A.Y. 2013-14,2015-16, 2013-14, 2014-15, 2014-15, 2014-15, 2015-16, 2015-16 respectively and quash the same.

For Petitioner : Mr.G.Baskar
For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel

COMMON ORDER

In these writ petitions, the petitioner has challenged the impugned notices issued under Section 148 of the Income Tax Act, 1961.

2.It is the specific case of the petitioner that all the impugned notices are contrary to the amendment brought to the Income Tax Act, 1961 (*herein after referred to as Act*). It is submitted that after 01.04.2021, notices have to be issued only under Section 148A of the Act.

3.The learned counsel for the petitioner has relied on the decision of the Principal Bench of this Court in W.P.No.15019 of 2021 etc., batch, dated 04.02.2022. The learned counsel for the petitioner submits that in fact, on the strength of the above order, an interim stay was also granted to facilitate the respondent to get suitable instructions. It is further submitted that the Principal Bench of this Court has been quashing the orders by preserving the rights of the respondent to issue appropriate notice under Section 148A of the Act for the period after 01.04.2021.

4.Considering the fact that the Principal Bench of this Court has itself passed the order under similar circumstances following the decisions of the Allahabad High Court and the Delhi High Court, I am inclined to allow these writ petitions as prayed for with liberty to the respondent to initiate appropriate proceedings under Section 148A of the Act as amended with effect from 01.04.2021. It is needless to state that the time taken from the date of issuance of the impugned notice and till the date of receipt of a certified copy of this order shall be excluded for the purpose of computation of issuance of notice under Section 148A of the Act.



5. These writ petitions stand allowed, in terms of the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

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Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

The Assistant Commissioner of Income Tax,
Circle - 1,
Income Tax Office - Tirunelveli,
Nellai City Centre,
Tiruchendhur Road,
Rahmath Nagar, Tirunelveli,
Tamil Nadu - 627 011.

+1 CC to M/s.S. RAJA JEYA CHANDRA PAUL, Advocate (SR-18896[F] dated 18/04/2022)

+1 CC to M/s.N. DILIPKUMAR, Advocate (SR-19143[F] dated 18/04/2022)

W.P. (MD) Nos.3218 to 3225 of 2022
13.04.2022

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