



W.P.No.4546 of 2022

**WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 06.07.2023

CORAM :

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

W.P.No.4546 of 2022

and

W.M.P.Nos.4688, 4691 and 13574 of 2022

Aashish Kumar Jain

... Petitioner

Vs.

- 1.The Assistant Commissioner of Income Tax  
Non-Corporate Circle 22(1), (TBM) Chennai,  
Ramakrishna Street, West Tambaram,  
Chennai – 600 045.
- 2.The Additional/Joint/Deputy/Assistant Commissioner  
of Income Tax/Income Tax Officer,  
National Faceless Assessment Centre,  
Delhi.
- 3.The Principal Commissioner of Income Tax Chennai-1,  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai – 600 034.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the respondents in PAN AJGPJ1965Q and quash the impugned notice in ITBA/AST/S/148/2020-21/1032093429(1) dated 31.03.2021 issued under Section 148 of the Income Tax Act, 1961 by the first respondent and the consequential proceedings in ITBA/AST/F/17/2021-22/1039129259(1) dated 27.01.2022 passed by the second respondent, as illegal and without jurisdiction.

For Petitioner : Mr.S.Gautham Venkata Narayanan

For Respondents : Mr.R.S.Balaji  
Senior Standing Counsel

### **ORDER**

The learned counsel for the petitioner submits that nothing further survives for consideration in this writ petition in the light of the subsequent development as the respondents have issued a notice under Section 148A(b) of the Income Tax Act, 1961, in accordance with the decision of the Hon'ble Supreme Court in **Union of India and others Vs Ashish Agarwal**, 2022 SCC Online SC 543.



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**WEB COPY** 2. Recording the above submission of the learned counsel for the petitioner, this Writ Petition is closed. No costs. Connected Writ Miscellaneous Petitions are also closed.

**06.07.2023**

Index : Yes/No  
Internet : Yes/No  
Speaking Order/Non-Speaking Order  
Neutral Citation : Yes/No

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To

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**C.SARAVANAN, J.**

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