



WEB COPY



W.P.No.4482 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.08.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.4482 of 2022

and

W.M.P.Nos.4602 and 4603 of 2022

Mohanlal Kothari Hitesh Kothari

... Petitioner

Vs.

Income Tax Officer,
Non-Corporate Ward 4(3),
Room No.10, BSNL Building, 2nd Floor,
BSNL Tower, No.16, Greams Road,
Chennai – 600 006.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the records in Notice No:ITBA/AST/S/148/2021-22/1032212811(1) dated 05.04.2021 for the Assessment Year 2016-17 in PAN:AFKPH3214A on the file of the Respondent and quash the same.

For Petitioner : Mr.S.Ashwin Prashanth

For Respondent :Mrs.S.Premalatha
Junior Standing Counsel



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ORDER

WEB COPY This Writ Petition has become infructuous in the light of the decision of the Hon'ble Supreme Court in the case of **Union of India vs. Ashish Agarwal** rendered in Civil Appeal No.3005 of 2022, wherein the Hon'ble Supreme Court has directed all notices issued under Section 148 of the Income Tax Act, 1961 are to be treated as a Notice issued under Section 148A(b) of the Income Tax Act, 1961 as in force with effect from 01.04.2021.

2. In the light of the above, the Writ Petition stands disposed of. However, liberty is given to the Respondent to proceed against the Petitioner in accordance with Section 148A(b) of the Income Tax Act, 1961, if such Notice has been issued to the Petitioner. No cost. Consequently, connected Miscellaneous Petitions are closed.

23.08.2024

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
rgm



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To

Income Tax Officer,
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C.SARAVANAN, J.



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