



WEB COPY



W.P.No.6251 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6251 of 2022
and
W.M.P.Nos.6318 &6321 of 2022

IDFC Limited
KRM Towers 7th Floor,
No.1, Harrington Road,
Chetpet, Chennai 600 031
Represented by its Managing Director
Sunil Kaka

... Petitioner

VS

1. The Central Board of Direct Tax,
Income Tax Department,
New Delhi.
2. The Assistant Commissioner of Income Tax,
Corporate Circle – 2(1),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

... Respondents

Prayer : Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the petitioner on the file of 2nd respondent in PAN : AAAC12663N and quash the impugned



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order under Section 148 in DIN & Notice No:ITBA/AST/S/148/2021-22/1032260379(1) dated 07.04.2021 for the Assessment Year 2014-15.

For Petitioner : Mr.Miraj Seth

For Respondents : Mr.Prabhu Mukunth Arunkumar
Standing Counsel.

ORDER

In this writ petition, the petitioner has challenged the Impugned Notice dated 07.04.2021 issued by the second respondent under Section 148 of the Income Tax Act, 1961 for the Assessment Year 2014-15.

2. 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, which has been replied back and also culminated in order passed under Section 148A(d) 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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3. Recording the above submission of the learned counsel for the petitioner, this Writ Petition is closed. No costs. Consequently, connected Miscellaneous Petitions are closed.

25.10.2024

Index: Yes/ No
kkd

To

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C.SARAVANAN, J.

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