IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.11.2024

CORAM:

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.16526 of 2022
and
W.M.P.Nos.15816 and 15817 of 2022

Sridhar Lokesh ...Petitioner

Vs.

1.Income Tax Officer,
Non-Corporate Ward-10(6),
121, Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034.

2.The Principal Chief Commissioner of Income Tax,
121, Mahatma Gandhi Road, Nungambakkam,
Chennai. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari to call for the records on the file of the Respondent and quash the impugned order under Section 148A(d) of the Act in PAN:ADDPL2229A dated 04.04.2022 in DIN & Notice No.ITBA/AST/F/148A/2022-23/1042464779(1) for the AY 2015-16 along with the impugned notice no.1 issued under Section 148A(b) of the Act in PAN:ADDPL2229A dated 23.03.2022 in DIN & Notice No.ITBA/AST/F/148A(SCN)/2021-22/1041356299(1) for the AY 2015-16 and the impugned notice No.2 under Section 148 of the Act in PAN:ADDPL2229A dated 04.04.2022 in DIN & Notice No.ITBA/AST/S/148_1/2022-23/1042466733(1) for the AY 2015-16.

For Petitioner	:	Mr.N.V.Lakshmi
For Respondents	:	Mr.V.Mahalingam Sr.Standing Counsel

ORDER

Heard Mr.N.V.Lakshmi, the learned counsel for the petitioner and Mr.V.Mahalingam, the learned Sr. Standing Counsel for the respondents.

2.The issue, as on date is covered by a decision of the Division Bench of the Bombay High Court in **Hexaware Technologies Ltd.** Vs. **Assistant Commissioner of Income Tax** [(2024) 162 taxmann.com 225 (Bombay)]. In paras 29 and 30, the Court has examined the issue in the light of the 1st and 3rd proviso to **Section 149** of the **Income Tax Act, 1961** as in force with effect from **01.04.2021**. The 3rd proviso to **Section 149 (1)** is now the 5th proviso to **Section 149 (1)** with effect from **01.04.2023**.

3. Although, the submissions made by the learned counsel for the respondents appears to be more attractive, I am bound by the decision of the Division Bench of the Bombay High Court in the above case, which had followed an earlier decision rendered in **Godrej Industries** Vs. **The Assistant Commissioner of Income Tax and Ors.** rendered on 28.02.2024.

4.In view of the above, this writ petition stands allowed. No costs. Connected Miscellaneous Petitions are closed.

28.11.2024

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

nst

To:

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C. SARAVANAN, J.

nst

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<u>and</u>
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