W.P.No.16273 of 2024
and W.M.P.Nos.17810 & 17813 of 2024

SENTHILKUMAR RAMAMOORTHY,J

This matter is listed today upon being mentioned by learned counsel for the petitioner. After the matter was heard on 04.07.2024, learned counsel for the petitioner mentioned the matter and pointed out that a jurisdictional plea was raised in this writ petition on the ground that the Section 148 notice was issued by the jurisdictional assessing officer and not by the National Faceless Unit although a scheme had been framed in terms of Section 151A of the Income Tax Act, 1961.

2. Dr.B.Ramaswamy, learned senior standing counsel, who appears on behalf of the respondent, submits that the order under Section 148A(d) and the notice under Section 148 were issued after obtaining approval from the specified authority. Therefore, he submits that there is no infirmity in the process.

3. On examining the grounds on which the writ petition was filed, it is clear that the petitioner has raised the jurisdictional ground by relying on the scheme framed under Section 151A in ground (B). Since limited interim protection was granted in earlier cases

SENTHILKUMAR RAMAMOORTHY,J

rna

wherein such ground was raised, the petitioner is entitled to parity of treatment.

4. Therefore, the petitioner shall respond to the Section 148 notice and participate in assessment proceedings, but the assessing officer is restrained from issuing an assessment order until the matter is heard next.

5. Tag and list the matter on 02.08.2024 along with W.P.No.16057 of 2024.

08.07.2024

rna

W.P.No.16273 of 2024
and W.M.P.Nos.17810 & 17813 of 2024