IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.08.2024

CORAM

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

W.P.No.21079 of 2021
and
W.M.P.No.22339 of 2021

M/s.Regen Powertech Private Limited,
Represented by its Resolution Professional
Ebenezar Inbaraj ... Petitioner

vs

1. The Assistant Commissioner of Income Tax,
Circle-1, LTU,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai 600 034.

2.The Joint Commissioner of Income Tax,
LTU Range, Chennai,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai 600 034 .

3. The Additional/Joint/Deputy/Assistant,
Commissioner of Income Tax/Income Tax Officer,
National e-Assessment Centre,
Delhi. ... Respondents

Prayer : Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent and quash the impugned notice under Section 148 of the Income Tax Act, 1961 in ITBA/AST/S/148/2021-22/1032544555(1) dated 20.04.2021 passed by the 1st respondent.

For Petitioner : M/s.Sirya Teja

For Respondents : Mrs.S.Premalatha
Junior Standing Counsel
Mr.V.Mahalingam
Senior Standing Counsel

O R D E R

The petitioner has challenged the Impugned Notice dated 20.04.2021 issued by the first respondent under Section 148 of the Income Tax Act, 1961 for the Assessment Year 2017-2018 after the amendment to the provisions of the Income Tax with effect from 06.04.20204 vide Finance Act, 2021. The entire exosphere of the assessment/re-assessment proceedings has been altered with effect from 01.04.2021. The department is required to issue a notice under Section 148A (b) of the Act, followed by an order under Section 148A(d) of the Act, 1961.

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.

3. Recording the submissions and position of law, this writ petition is dismissed as infructuous, with liberty to the petitioner to pursue remedy under the amended Sections 148(A), 149, 147, 150, 151 of the Income Tax Act, 1961. No costs. Consequently, connected M.P is closed.

23.08.2024

Index: Yes/ No
kkd

C.SARAVANAN, J.

kkd

To

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