



WEB COPY



W.P.Nos.22604 & 22609 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2024

CORAM

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

AND

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.22604 & 22609 of 2021
and W.M.P.Nos.23809, 23841, 23845 & 23846 of 2021

Ramados Srikanthi

...

Petitioners in both W.Ps

Vs.

1.The Central Board of Direct Taxes
Government of India, Ministry of
Finance, Department of Revenue,
New Delhi, rep.by its Secretary.

...

Respondent 1 in W.P.No.
22604 of 2021

2.The Assistant Commissioner of Income
Tax, Circle 1, II Floor, Cuddalore
Income Tax Officer, Soorappa Naicken
Chavadi, Cuddalore-607 002.

3.The Joint Commissioner of Income Tax
Soorappa Naicken Chavadi,
Cuddalore-607 002.

...

Respondents 2 & 3 in
W.P.No.22604 /2021 and
Respondents 1 and 2 in
W.P.No.22609 of 2021

Prayer in W.P.No.22604 of 2021 : Writ Petition under Article 226 praying for the issuance of a Writ of Certiorari to call for the records on the file of the first respondent and quash the explanation to Clause A of the impugned notification in Notification No.20/2021/F.No.370142/35/2020-TPL in S.O.1432(E) dated 31.03.2021 as modified by Notification in Notification



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No.38/2021/F.No.370142/35/2020-TPL in S.O.1703(E) dated 27.04.2021 issued under the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 to the extent it is violative of the provisions of the said Act.

Prayer in W.P.No.22609 of 2021 : Writ Petition under Article 226 praying for the issuance of a Writ of Certiorari to call for the records on the file of the first respondent and quash the impugned notice in PAN.AIOPS9321G dated 31.03.2021 (Digitally signed on 12.04.2021) in DIN and Notice No.ITBA/AST/S/148/2020-21/1032085453(1) issued under Section 148 of the Income Tax Act, 1961 for the Assessment Year 2015-2016.

For Appellant : Mr.N.V.Balaji
For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel
& Mr.Prabu Mukund Arunkumar-for R1
Mr.A.P.Srinivas. Senior Standing Counsel
& Mr.A.N.R.Jayaprathap, Standing Counsel
for RR 2 and 3

ORDER

(Order of the Court was made by **R.SURESH KUMAR,J.**)

It is submitted by the learned counsel for the petitioner as well as the learned Standing Counsel for the respondent / vRevenue that in view of the decision made by the Hon'ble Supreme Court in **Union of India and Others -vs- Ashish Agarwal (2023) 1 SCC 617**, both these writ petitions have become infructuous.



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2. Recording the said submission, these writ petitions are dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

(R.S.K.,J.) (C.S.N.,J.)
06.08.2024

Index : Yes/No
Internet : Yes/No
KST

To

- 1.The Central Board of Direct Taxes
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Income Tax Officer, Soorappa Naicken
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R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

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