



W.P.No.25844 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 26.09.2024

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.25844 of 2024 and
W.M.P.No.28209 of 2024

K.Bharathi

Versus

.. Petitioner

1. The Income Tax Officer,
Non-Corporate Ward 22(1),
Tambaram, Chennai – 600 045.
2. The Assistant Commissioner of Income Tax,
Non-Corporate Circle 2,
Aayakar Bhavan, 63, Race Course Road,
Coimbatore, Tamil Nadu – 641018.
3. The Joint/Additional Commissioner of Income Tax
Non-Corporate Range-2, Aayakar Bhavan,
63, Race Course Road, Coimbatore,
Tamil Nadu – 641018.
4. The Deputy Commissioner of Income Tax,
Non-Corporate Circle 2,
Aayakar Bhavan, 63, Race Course Road,
Coimbatore, Tamil Nadu – 641018.



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5. The Principal Commissioner of Income Tax-1
Aayakar Bhavan, 63, Race Course Road,
Coimbatore, Tamil Nadu – 641018.

6. The National Faceless Assessment Center,
Income-tax Department, New Delhi, India.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Certiorari, to declare the notice under Section 148 of the Income Tax Act, 1961, dated 25.06.2021 bearing DIN No.ITBA/AST/S/148/2021-22/1033691421(1) and the Notice u/s 148 dated 15.07.2022 bearing DIN No.ITBA/AST/M/148_1/2022-23/1043881940(1) for the Assessment Year 2016-17 as being, illegal, without jurisdiction, *void ab-initio* and quash the same and to declare the reassessment proceedings for the assessment year 2016-17 and the assessment order dated 30.05.2023 bearing DIN No.ITBA/AST/S/147/2023-24/1053327664(1) as well as the Demand Notice dated 30.05.2023 bearing DIN No.ITBA/AST/S/156/2023-24/1053327750(1) as being, illegal, without jurisdiction, *void ab-initio* and quash the same.

For Petitioner : Mr.S.Sendamarai Kannan

For Respondents : Dr.B.Ramaswamy,
Senior Standing Counsel for RR2 to 6

Mr.D.Prabhu Mukunth Arunkumar,
Junior Standing Counsel for R1



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ORDER

The relief sought for in this writ petition is to declare the notice issued under Section 148 of the Income Tax Act, 1961 dated 25.06.2021 for the assessment year 2016-17 and the reassessment proceedings for the assessment year 2016-17 and the assessment order dated 30.05.2023 as illegal, without jurisdiction, void ab-initio and to quash the same.

2 Even though the writ petitioner sought for larger relief as stated above, now the learned counsel for the petitioner restricted the prayer to the extent that direction may be issued to the Commissioner of Income Tax (A) to dispose of the appeal filed by the petitioner, which is pending before the Commissioner of Income Tax (Appeals) within the time frame to be fixed by this Court.

3 Considering the above submissions made by the learned counsel for the petitioner, the Commissioner of Income Tax (Appeals), is directed to dispose of the appeal filed by the petitioner within a period of



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four weeks from the date of receipt of a copy of this order. Till then the respondents concerned are directed to defer the recovery proceedings as against the petitioner.

4 Accordingly, the writ petition stands disposed of. No costs. Consequently connected miscellaneous petition is closed.

26.09.2024

Neutral Citation : Yes/No

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KRISHNAN RAMASAMY, J.,

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