



W.P.(MD) No.8172 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.8172 of 2023
and
W.M.P.(MD) Nos.7548 and 7549 of 2023**

Dr.V.Krishnamurthy Educational Foundation,
represented by its Secretary,
Mr.N.Raghunathan,

... Petitioner

/vs./

1.The Assistant Commissioner of Income Tax – Exemptions,
May Flower, Mid City Building,
1510, Trichy Road,
Coimbatore 641 018.

2.Commissioner of Income Tax – Exemptions,
No.121, M.G.Road,
Nungambakkam,
Chennai 34.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records on the file of the 1st Respondent in Pan No.AABTA3992J and quash the impugned order in ITBA/AST/F/148A/2022-23/1051163337(1) dated 23.03.2023 passed under clause (d) of section 148A of the Income Tax Act, 1961 and the consequential



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impugned notice in ITBA/AST/S/148_1/2022-23/1051214107(1) dated 24.03.2023 for the Assessment year 2019-20 as illegal and without jurisdiction.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.N.Dilip Kumar

ORDER

Similar issue arose in the petitioner's other case in W.P.(MD) No.10255 of 2024 (***Dr.V.Krishnamurthy Educational Foundation, rep. by its Secretary, K.Raghunathan Vs. The Assistant Commissioner of Income Tax – Exemptions, Coimbatore and another***) dated 25.04.2024.

2.By the aforesaid order, the impugned order passed under Section 148A(d) of the Income Tax Act, 1961 dated 26.02.2024 and the show cause notice issued under Section 148 of the Income Tax Act, 1961 dated 26.02.2024 were quashed.

3.The present case is not different. The dispute in the present case pertains to the assessment year 2019-20. Following the order passed in ***W.P.(MD) No. 10255 of 2024 (Dr.V.Krishnamurthy Educational Foundation, rep. by its Secretary, K.Raghunathan Vs. The Assistant Commissioner of Income Tax –***



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Exemptions, Coimbatore and another) dated **25.04.2024**, the impugned order and the consequential impugned notice dated 23.03.2023 and 24.03.2023 respectively stand quashed and the case is remitted back to the first respondent to pass a fresh order on merits and in accordance with law. The petitioner is directed to co-operate with the first respondent by furnishing necessary information within the time granted in the order passed in W.P.(MD) No.10255 of 2024 dated 25.04.2024.

4.The Writ Petition stands allowed, accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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