



W.P.(MD) No.14178 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.14178 of 2024
and
W.M.P.(MD) Nos.12438 & 12439 of 2024**

K.Raj Mohamed.

... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
O/o. the PCIT,
Madurai-1,
Central Revenue Building,
Bibikulam,
Madurai – 625 002.

2.The Income Tax Officer,
Circle -1, Tirunelveli,
Nellai City Centre,
Tiruchendur Road,
Rahmath Nagar,
Tirunelveli – 627 011.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records pertaining to the impugned



W.P.(MD) No.14178 of 2024

Notice issued by the 2nd respondent under section 148 dated 27.03.2024 in DIN & Notice No.ITBA/AST/S/148_1/2023-24/1063461818(1) and quash the same as illegal, arbitrary, unconstitutional and unsustainable.

For petitioner : Mr.T.Selvan

For respondents : Mr.J.Parekh Kumar
Central Government Senior Standing Counsel

ORDER

Heard learned counsel for the petitioner and learned Central Government Senior Standing Counsel for the respondents.

2. This Writ Petition has been filed against the impugned notice issued under Section 148 of the Income Tax Act, 1961, dated 27.03.2024 for the assessment year 2020-21, bearing reference in DIN & Notice No.ITBA/AST/S/148_1/2023-24/1063461818(1). The petitioner has also replied to the aforesaid notice dated 03.05.2024. After filing of the reply, the petitioner has approached this Court stating that the notice has been issued without obtaining prior approval of the Authority under Section 151 of the Income Tax Act, 1961.



W.P.(MD) No.14178 of 2024

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3. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Central Government Senior Standing Counsel for the respondents.

4. The impugned order itself makes it clear that the impugned notice was issued after obtaining the prior approval of the Principal Commissioner of the Income Tax, Madurai -1, on 23.04.2024 *vide* reference No.100000049094518. Therefore, there is no merits in this Writ Petition.

5. It is, however, open for the petitioner to obtain the certified copy of the same from the Authority and thereafter, shall file additional reply, if no such order was passed by the Principal Commissioner of the Income Tax, Madurai-1.

With above liberty, this Writ Petition stands dismissed. No costs.
Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
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W.P.(MD) No.14178 of 2024

C.SARAVANAN, J.

apd

W.P.(MD) No.14178 of 2024

01.07.2024