BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **01.07.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.14177 of 2024
and
W.M.P.(MD) Nos.12418 & 12419 of 2024

A.Ananth ... 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,
Ward-1, Income Tax Office,
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

Notice under Section 148 dated 30.03.2024 in DIN & Notice No.ITBA/AST/S/148-1/2023-24/1063684963(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

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ORDER

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

2. In this Writ Petition, the petitioner has challenged the impugned notice issued under Section 148 of the Income Tax Act, 1961, dated 30.03.2024, for the assessment year 2020-21, bearing reference in DIN & Notice No.ITBA/AST/S/148_1/2023-24/1063684963(1).

3. The impugned notice precedes the notice, dated 01.12.2022, under Section 133(6) of the Income Tax Act, 1961.

4. The petitioner has also replied to the impugned notice, dated 30.03.2024,

on 08.04.2024. However, the petitioner has, now, approached this Court to quash the impugned notice.

5. While the learned counsel for the petitioner was permitted to make submissions on merits, he has stated that an error occurred in the notice issued under Section 133(6) of the Income Tax Act, 1961, issued on 01.12.2022.

6. The Impugned Notice does not warrant any interference at this stage, in the hands of this Court in this Writ Petition under Article 226 of the Constitution of India. The petitioner has acquised in the proceedings by filing reply on 08.04.2024. Therefore, this Writ Petition is liable to be dismissed.

Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

01.07.2024

Index : Yes / No
Internet : Yes / No
apd

C.SARAVANAN, J.

apd

W.P.(MD) No.14177 of 2024

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