



W.P.Nos.21529 of 2022 etc. batch

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.P.Nos.2453, 14296, 23118, 2457, 2461, 10194, 10600, 14538,
14796, 16057, 16273, 16322, 16644, 19027, 19172, 19070, 19179,
19032, 19051, 19066, 19726, 19999, 20199, 20309, 20437, 20599,
20605, 21565, 22274, 22371, 22550, 22843, 22845, 22863, 23099,
23105, 23754, 24606, 24704, 26622, 26682, 26690, 32585, 34200,
34323, 34328, 34879, 34882 of 2024; 30790 of 2022;
1006 & 5019 of 2025

W.P.No.2453 of 2024

Vijay

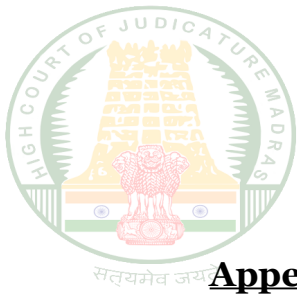
.. Petitioner

Vs.

1. Income Tax Officer
Non-Corporate Ward 17(7)
Income Tax Office, BSNL Tower
16, Greams Road
Chennai 600 006.

2. National Faceless Assessment Centre
Ministry of Defence
Delhi 110 003.

.. Respondents

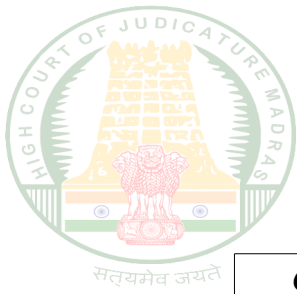


W.P.Nos.21529 of 2022 etc. batch

Appearances :

WEB COPY

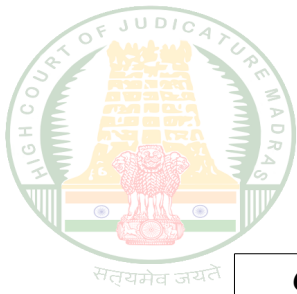
Case Number	For Petitioner	For Respondents
WP Nos.2453, 14296, 23118, 2457 & 2461 of 2024	Mr.P.Madhavan	Mr.AR.L.Sundaresan, Additional Solicitor General Assisted by Dr.B.Ramaswamy Senior Standing Counsel
WP No.10194 of 2024	Mr.A.S.Sriraman	Mrs.S.Premalatha Junior Standing Counsel
WP No.10600 of 2024 & 30790 of 2022	Mr.A.S.Sriraman	Mrs.S.Premalatha Junior Standing Counsel
WP No.14538 of 2024	Mr.P.Madhavan	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.14796 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.16057 of 2024	Mr.N.V.Balaji	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.16273 of 2024	Ms.Vandana Vyas	Dr.B.Ramaswamy Senior Standing Counsel
WP No.16322 of 2024	Mr.Veerabathran Prasanth M	Mrs.S.Premalatha Junior Standing Counsel
WP No.16644 of 2024	Mr.Sivaraman R	Mrs.S.Premalatha Junior Standing Counsel



W.P.Nos.21529 of 2022 etc. batch

WEB COPY

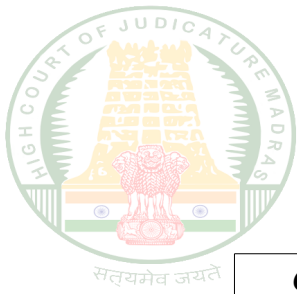
Case Number	For Petitioner	For Respondents
WP Nos.19027, 19172, 19070, 19179, 19032, 19051 & 19066 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.19726 of 2024	Mr.R.Sivaraman	Mrs.S.Premalatha Junior Standing Counsel
WP No.19999 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.20199 of 2024	Ms.Vardhini Karthik For Mr.Rajkumar P	Dr.B.Ramaswamy Senior Standing Counsel
WP No.20309 of 2024	Mr.N.V.Balaji	Dr.B.Ramaswamy Senior Standing Counsel
WP No.20437 of 2024	Mr.Sivaraman P	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.20599 of 2024	Mr.R.Venkat Narayanan For M/s.Subbaraya Aiyar Padmanabhan	Mrs.S.Premalatha Junior Standing Counsel
WP No.21565 of 2024	Dr.C.P.Ramaswami	Mr.A.P.Srinivas Senior Standing Counsel
WP No.22274 of 2024	Mr.P.Madhavan	Dr.B.Ramaswamy Senior Standing Counsel
WP No.22371 of 2024	Mr.P.Madhavan	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.22550 of 2024	Mr.Sivaraman R	Mr.B.Ramana Kumar Senior Standing Counsel



W.P.Nos.21529 of 2022 etc. batch

WEB COPY

Case Number	For Petitioner	For Respondents
WP Nos.22843 & 22845 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Mr.B.Ramana Kumar Senior Standing Counsel Assisted by Mr.S.Prabhu Mukunth Arunkumar Junior Standing Counsel
WP No.22863 of 2024	Mr.P.Madhavan	Mr.B.Ramana Kumar Senior Standing Counsel
WP Nos.23099 & 23105 of 2024	Mr.R.Sivaraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.23754 of 2024	Mr.S.P.Chidambaram	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.24606 of 2024	Mr.T.Banusekar	Mrs.S.Premalatha Junior Standing Counsel
WP No.24704 of 2024	Mr.Suhrith Parthasarathy	Mr.V.Mahaligam Senior Standing Counsel
WP No.26622 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP Nos.26682 & 26690 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Dr.B.Ramaswamy Senior Standing Counsel
WP No.32585 of 2024	Mr.Sivaraman R	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.34200 of 2024	Mr.A.S.Sriraman	Mr.B.Ramana Kumar Senior Standing Counsel



W.P.Nos.21529 of 2022 etc. batch

WEB COPY

Case Number	For Petitioner	For Respondents
WP Nos.34323 & 34328 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Mr.V.Mahalingam Senior Standing Counsel
WP Nos.34879 & 34882 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Mr.V.Mahalingam Senior Standing Counsel
WP No.1006 of 2025	Mr.A.S.Sriraman	Mr.V.Mahalingam Senior Standing Counsel
WP No.5019 of 2025	Mr.P.Madhavan	Dr.B.Ramaswamy Senior Standing Counsel

COMMON ORDER

(Order of the Court was made
by the Hon'ble Chief Justice)

In the order dated 24.06.2025 passed in the above petitions, the following paragraphs shall be inserted before paragraph 7 and paragraphs renumbered:

“7. Keeping open all rights and contentions of parties, including liberty to apply to this Court in case the Revenue succeeds before the Apex Court for revival of these petitions, the notices issued in these petitions are quashed and set aside.



WEB COPY



W.P.Nos.21529 of 2022 etc. batch

8. *In these petitions, apart from the issue of notices issued by JAO instead of FAO, all or many of the issues which were considered in Hexaware Technologies Ltd (supra) are involved.*

9. *To the extent the issues raised in Hexaware Technologies Ltd (supra) are not covered, those are kept open to be raised at the appropriate stage.*

2. Paragraph 7 of the order dated 24.06.2025 shall be replaced with:

“With the liberty as noted above, petitions are disposed of. There shall be no order as to costs. Consequently, all interim applications are closed.”

3. Rest of the order remain unaltered. Original order to be corrected.

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

03.07.2025

kpl