IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2025

CORAM :

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

W.A.No.781 of 2025
&
C.M.P.No.6739 of 2025

Mark Studio India Private Limited
No.11/6, First Floor, Ramanathan Street
Mahalingapuram, Nungambakkam
Chennai 600 034
Tamil Nadu. .. Appellant

Vs.

1. Income Tax Officer
Non Corporation Ward 10(6)
121, Mahathma Gandhi Road
Nungambakkam
Chennai 600 034.

2. National Faceless Assessment Unit
New Delhi. .. Respondents

Prayer : Appeal under Clause 15 of Letters Patent against the order dated 20.12.2024 passed in W.P.No.25223 of 2024.

For Appellant : Ms.G.Vardini Karthik

For Respondents : Mrs.S.Premalatha
Junior Standing Counsel

JUDGMENT
(Judgment of the Court was delivered
by the Hon'ble Chief Justice)

This appeal impugns an order passed by the learned Single Judge.

2. The learned Single Judge was pleased to dismiss the petition on the ground that even if the notice has been issued by Jurisdictional Assessment Officer and not Faceless Assessment Officer, the notice issued under Section 148A/148 of the Income Tax Act will be valid.

3. Ms.Vardhini Karthik submitted that this Court has, in many matters, held, following the judgment of the Bombay High Court in ***Hexaware Technologies Limited v. Assistant Commissioner of Income Tax***[1]***,*** that notice that has to be issued by Faceless Assessment

1 [2024] 162 taxmann.com 225 (Bom.); 464 ITR 430 (Bom.)

Officer has to be issued by Faceless Assessment Officer and if issued by Jurisdictional Assessment Officer, the same is not valid.

4. Ms.Premalatha, who takes notice for the Revenue, states that the law as proposed by Ms.Vardini Karthick is correct and therefore, the Court may quash and set aside the notices, but keep open liberty of the Revenue to re-ignite the notices in case the Apex Court interferes with the order and judgment of the Bombay High Court in ***Hexaware Technologies*** (supra).

5. Keeping open the Revenue's rights and contentions, as noted above, the impugned notices dated 15.04.2024 are quashed and set aside. The appeal is disposed of. There shall be no order as to costs. Consequently, the interim application is closed.

(K.R.SHRIRAM, CJ) (SUNDER MOHAN,J.)
24.06.2025

Index : Yes/No
Neutral Citation : Yes/No
kpl

To

1. Income Tax Officer
   Non Corporation Ward 10(6)
   121, Mahathma Gandhi Road
   Nungambakkam
   Chennai 600 034.

2. National Faceless Assessment Unit
   New Delhi.

THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN,J.

(kpl)

W.A.No.781 of 2025

24.06.2025