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.785 of 2025
&
C.M.P.No.6756 of 2025

P.Kumaresan .. Appellant

Vs.

1. The Income Tax Officer
Non Corporate Ward 17(1)
Room No.515, BSNL Building
V Floor, Bsnl Tower
16, Greams Road
Chennai 600 006.

2. National Faceless Assessment Centre
Assessment Unit
Ministry of Finance
Delhi 110 003. .. Respondents

Prayer : Appeal under Clause 15 of Letters Patent against the order dated 28.10.2024 passed in W.P.No.5606 of 2024.

For Appellant : Mr.P.Mahadevan

For Respondents : Dr.B.Ramasamy
Senior Standing Counsel
for Respondent-1

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

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

4. Mr.Ramasamy, who takes notice for the Revenue, states that the law as proposed by Mr.Mahadevan 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 04.04.2022 and impugned order of the learned Single Judge 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

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

(kpl)

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