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W.P.No.15321 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.15321 of 2023

and

W.M.P.Nos.14823 and 14825 of 2023

M/s.AVR Properties and Developers Private Limited,
Represented by its Managing Director
Anbuvelrajan

... Petitioner

Vs.

1.Assistant Commissioner of Income Tax,
DC / AC, Central Circle-1(2),
No.46 (Old No.108), Mahatma Gandhi Road,
Chennai – 34.

2.Director General of Investigation,
No.46 (Old No.108), Mahatma Gandhi Road,
Chennai – 34.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the 1st Respondent in PAN No.AAGCA1813Q and quash the impugned notice under Section 148 of the Income Tax Act, 1961 dated 31.07.2022 issued by the 1st Respondent for the subject Assessment Year 2015-2016 and the consequential impugned order under Section 147 of the Income Tax Act, 1961 dated 30.03.2023 having the DIN No.ITBA/AST/S/147/2022-2023/1051705394(1)



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passed by the 1st Respondent for the Assessment Year 2015-2016 and the consequential impugned Rectification Order passed under Section 154 read with Section 147 of the Income Tax Act, 1961 in DIN No.ITBA/REC/S/154-1/2022-2023/1051786686(1) dated 31.03.2023 passed by the 1st Respondent for the subject Assessment Year 2015-2016 as illegal and without jurisdiction and barred by limitation.

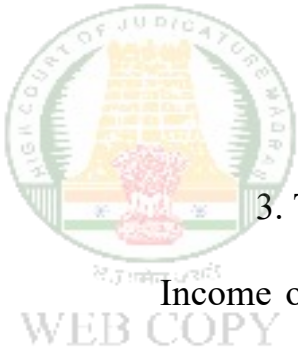
For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel
and Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

In this Writ Petition, the Petitioner has challenged the Notice dated 31.07.2022 issued under Section 148 of the Income Tax Act, 1961 under the new regime as in force with effect from 01.04.2021 and the Assessment Order dated 30.03.2023 passed under Section 147 of the Act for the Assessment Year 2015-2016 and the subsequent Rectification order dated 31.03.2023 passed by the 1st Respondent.

2. The impugned Section 148 Notice dated 31.07.2022 was issued in the light of the Judgment of the Hon'ble Supreme Court in **Ashish Agarwal Vs. Union of India**, (2023) 1 SCC 617 on **04.05.2022**.



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3. The facts on record on reveal that the Petitioner had filed the Return of Income on 30.09.2015 for the Assessment Year 2015-2016. It is noted that a survey was conducted under Section 133A of the Act at the Petitioner's premises by the 1st Respondent on 22.12.2021 pursuant to which, a Section 148 Notice dated 30.06.2021 was issued under the old regime as in force till 31.03.2021.

4. The Petitioner had participated in the aforesaid re-assessment proceedings initiated under Section 148 of the Act under the old regime, which ultimately culminated in the Assessment Order dated 26.03.2022 passed under Section 147 of the Act for the Assessment Year 2015-2016.

5. Meanwhile, the Hon'ble Supreme Court delivered its judgement in **Ashish Agarwal case**, referred to *supra* which later clarified by the decision of the Hon'ble Supreme Court in **Union of India Vs. Rajeev Bansal**, 2024 SCC Online SC 2993.

6. It is in this background, a fresh re-assessment Notice dated 01.06.2022 under Section 148A(b) of the Act under the new regime was issued to the



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Petitioner for the aforesaid Assessment Year in the light of the aforesaid decisions of the Hon'ble Supreme Court. Relevant portion of the Notice dated 01.06.2022 is extracted hereunder:-

“Information has been received that, Shri.Anbuvelrajan was the land aggregator for the entire property costing around Rs.50.05 crores. And actual land owners have got only around 50% of the consideration mentioned in the sale deeds. The remaining were given to many unrelated parties and Shri Anbuvel Rajan. In the AY 2015-2016, the Loans and Advances given were increased by Rs.95.32 Lakhs in the AY 2015-2016 compared to AY 2014-2015 and the trade payables were also increased by Rs.65 lakhs though there was no business activity shown in AY 2015-2016. The only entries shown in P&L account expenses claimed for Audit fee, Salary and other expenses amounting to Rs.85,254/-. Further, no interest receipts of interest payments were found on the loans and advances given or received. From the above observations it can be concluded that the entries were purposefully made in the balance sheet for balancing the accounts and this requires through verification and the company is showing almost no business activity during these AYs. in view of the above, I have reason to believe that income chargeable to tax has escaped assessment within the meaning and scope of section 148 of the IT Act.

5. You are hereby given an opportunity to explain as to why a notice under Section 148 of the IT Act 1961 should not be issued for AY 2015-2016 on the basis of information about the escaped income described above. In this regard, you may attend the office of the undersigned in person or through Authorised Representative or file a reply through electronic mode on or before 17.08.2022. In case of failure to comply with this notice within the time allowed above. It will be presumed that you do not



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have anything to say in this matter and further action will be taken as per the provisions of the Income Tax Act, 1961 on the basis of materials available on record.”

7. The petitioner failed to file a response to the aforesaid Notice dated 01.06.2022 issued under Section 148A(b) of the Act to explain as to why a fresh re-assessment Section 148 Notice under the new regime should not be issued. Therefore, an Order dated 31.07.2022 under Section 148A(d) of the Act and the consequential impugned Section 148 Notice dated 31.07.2022 was passed for the Assessment Year 2015-2016 against the Petitioner.

8. The learned counsel for the Petitioner submits that the impugned Assessment Order dated 30.03.2023 passed under Section 147 of the Act for the Assessment Year 2015-2016 pursuant to the issuance of impugned Section 148 Notice dated 31.07.2022 under the new regime is time barred in accordance with the limitation period prescribed for issuance of such Notice in the first *Proviso* to Section 149 of the Act as in force with effect from 01.04.2021.

9. It is further submitted by the learned counsel for the Petitioner that once the issue is already been adjudicated earlier in lieu of the Assessment Order dated 26.03.2022 passed under Section 147 of the Act for the said



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Assessment Year pursuant to the reassessment Notice dated 30.06.2021 under

Section 148 of the Act under the old regime, the avenue to re-open the assessment for the relevant Assessment Year was not available.

10. It is therefore submitted that the decision of the Hon'ble Supreme Court in **Ashish Agarwal case** (cited *supra*) and **Union of India Vs. Rajeev Bansal** (cited *supra*) that the Ninety Thousand Notices issued under Section 148 of the Act under the old regime after the new regime came into force with effect from 01.04.2021 shall be treated as Notices issued under Section 148A(b) of the Act under the new regime does not confer a right to reopen an already completed assessment.

11. The learned Senior Standing Counsel for the Respondents, on the other hand, submits that the challenge to the impugned reassessment proceedings which has culminated in the impugned Assessment Order under Section 147 of the Act on the ground that it is time barred in accordance to *Proviso* as the income allegedly escaping assessment is more than Rs.50 Lakhs for the said Assessment Year.



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12. The learned Senior Standing Counsel for the Respondents further submits that the Respondents are entitled to revisit the issue in the light of the new *Proviso* to Section 148 of the Act as in force with effect from 01.04.2021 and in the light of the decisions of the Hon'ble Supreme Court in **Ashish Agarwal case** (cited *supra*) and **Union of India Vs. Rajeev Bansal** (cited *supra*).

13. I have considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

14. I have perused the documents and the list of dates and events *qua* Paragraph No.28 from the decision of the Hon'ble Supreme Court in **Union of India Vs. Ashish Agarwal**, (2023) 1 SCC 617 and Paragraph Nos.112 and 114 from the decision of the Hon'ble Supreme Court in **Union of India Vs. Rajeev Bansal**, 2024 SCC Online SC 2993.

15. It will therefore be useful to refer to passage from Paragraph No.28 from **Ashish Agarwal case** (cited *supra*) and Paragraph Nos.112 and 114 from **Rajeev Bansal case** (cited *supra*).



16. For the sake of clarity, Paragraph No.28 from **Ashish Agarwal case**

(cited *supra*) is reproduced below:-

“28. In view of the above and for the reasons stated above, the present Appeals are allowed in part. The impugned common judgments and orders passed by the High Court of Judicature at Allahabad in W.T. No. 524/2021 and other allied tax appeals/petitions, is/are hereby modified and substituted as under:

(i) The impugned section 148 notices issued to the respective assesseees which were issued under unamended section 148 of the IT Act, which were the subject matter of writ petitions before the various respective High Courts shall be deemed to have been issued under section 148A of the IT Act as substituted by the Finance Act, 2021 and construed or treated to be show cause notices in terms of section 148A(b). The assessing officer shall, within thirty days from today provide to the respective assesseees information and material relied upon by the Revenue, so that the assesseees can reply to the show cause notices within two weeks thereafter;

(ii) The requirement of conducting any enquiry, if required, with the prior approval of specified authority under section 148A(a) is hereby dispensed with as a onetime measure visàvis those notices which have been issued under section 148 of the unamended Act from 01.04.2021 till date, including those which have been quashed by the High Courts. Even otherwise as observed hereinabove holding any enquiry with the prior approval of specified authority is not mandatory but it is for the concerned



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Assessing Officers to hold any enquiry, if required;

(iii) The assessing officers shall thereafter pass orders in terms of section 148A(d) in respect of each of the concerned assessee; Thereafter after following the procedure as required under section 148A may issue notice under section 148 (as substituted);

(iv) All defences which may be available to the assessee including those available under section 149 of the IT Act and all rights and contentions which may be available to the concerned assessee and Revenue under the Finance Act, 2021 and in law shall continue to be available.”

17. In **Rajeev Bansal case** (cited *supra*), the above decision of the Hon'ble Supreme Court in **Ashish Agarwal case** (cited *supra*) was re-examined. The Hon'ble Supreme Court framed the following questions of law / issues in Paragraph No.18. Paragraph No.18 from **Rajeev Bansal case** (cited *supra*) is reproduced below:-

“(a) Whether the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and notifications issued under it will also apply to reassessment notices issued after April 1, 2021; and

(b) Whether the reassessment notices issued under section 148 of the new regime between July and September 2022 are valid.”



18. The above questions of law / issues have been answered in Paragraph No.114 and illustrated in Paragraph No.112 of **Rajeev Bansal case** (cited *supra*).

19. For the sake of clarity, Paragraph Nos.112 and 114 from **Rajeev Bansal case** (cited *supra*) are extracted hereunder:-

“112. Let us take the instance of a notice issued on May 1, 2021 under the old regime for a relevant assessment year. Because of the legal fiction, the deemed show-cause notices will also come into effect from May 1, 2021. After accounting for all the exclusions, the Assessing Officer will have sixty-one days (days between May 1, 2021 and June 30, 2021) to issue a notice under section 148 of the new regime. This time starts ticking for the Assessing Officer after receiving the response of the assessee. In this instance, if the assessee submits the response on June 18, 2022, the Assessing Officer will have sixty one days from June 18, 2022 to issue a reassessment notice under section 148 of the new regime. Thus, in this illustration, the time limit for issuance of a notice under section 148 of the new regime will end on August 18, 2022.

114. In view of the above discussion, we conclude that:

- 1. After April 1, 2021, the Income Tax Act has to be read along with the substituted provisions;*
- 2. Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 will continue to apply to the*



Income-tax Act after April 1, 2021 if any action or proceeding specified under the substituted provisions of the Income Tax Act falls for completion between March 20, 2020 and March 31, 2021;

3. *Section 3(1) of the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 overrides section 149 of the Income-tax Act only to the extent of relaxing the time limit for issuance of a reassessment notice under section 148;*
4. *Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 will extend the time limit for the grant of sanction by the authority specified under section 151. The test to determine whether Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 will apply to section 151 of the new regime is this : if the time limit of three years from the end of an assessment year falls between March 20, 2020 and March 31, 2021, then the specified authority under section 151(i) has extended time till June 30, 2021 to grant approval;*
5. *In the case of section 151 of the old regime, the test is : if the time limit of four years from the end of an assessment year falls between March 20, 2020 and March 31, 2021, then the specified authority under section 151(2) has extended time till March 31, 2021 to grant approval;*
6. *The directions in Union of India Vs. Ashish Agarwal [(2022) 444 ITR 1 (SC); (2023) 1 SCC 617] will extend to all the ninety thousand reassessment notices issued under the old regime during the period April 1, 2021 and June 30, 2021;*
7. *The time during which the show- cause notices were deemed*



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to be stayed is from the date of issuance of the deemed notice between April 1, 2021 and June 30, 2021 till the supply of relevant information and material by the Assessing Officers to the assesseees in terms of the directions issued by this court in Union of India Vs. Ashish Agarwal [(2022) 444 ITR 1 (SC); (2023) 1 SCC 617], and the period of two weeks allowed to the assesseees to respond to the show-cause notices; and

8. The Assessing Officers were required to issue the reassessment notice under section 148 of the new regime within the time limit surviving under the Income-tax Act read with the Taxation and other Laws (Relaxation and Amendment of Certain Provisions Act, 2020. All notices issued beyond the surviving period are time barred and liable to be set aside.”

20. Applying the above ratio, particularly, in the light of the limitation for issuance of Notice under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) prescribed under Section 149 of the Act read with Section 151 of the Act, it is clear that the Section 148 Notices that was issued between **1st April, 2021** under the old regime as it stood till **31.03.2021** are to be treated as a Notice under Section 148A(b) of the Act under the new regime in terms of Paragraph No.28.1 of **Ashish Agarwal case** (cited *supra*) and in terms of Paragraph No.114(g) of **Rajeev Bansal case** (cited *supra*).

21. The time during which the aforesaid Notice issued under Section 148 of the Act under the old regime as it stood till **31.03.2021**



were deemed to be stayed from the date of issuance between **April 1, 2021** and **June 30, 2021** till the supply of relevant information and material by the Assessing Officers to the assesseees in terms of the directions issued by this Court in **Ashish Agarwal case** (cited *supra*), and for a further period of **two weeks** for the assesseees to respond to the Show Cause Notices as confirmed by **Rajeev Bansal case** (cited *supra*) are to be excluded.

22. A new Notice under Section 148 of the Act under the new regime as in force with effect from **1st April, 2021** was required to be issued for reassessment within the time limit surviving under the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) [TOLA] Act, 2020, if the same was applicable.

23. Relevant dates for the present case are as follows:-

Assessment Year 2015-2016	
Date	Event
30.06.2021	Notice under Section 148 of the Act (old regime)
04.05.2022	Ashish Agarwal case
02.06.2022	Time granted to issue Notice under Section 148A(b) of the Act as per Ashish Agarwal case (30 days)



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01.06.2022	Notice under Section 148A(b) of the Act
14 days	Time granted for the Petitioner to file a reply
No reply	Reply given by the Petitioner
31.07.2022	Order under Section 148A(d) of the Act (new regime)
31.07.2022	Notice under Section 148 of the Act (new regime)

24. Applying the above ratio to the facts of the case it is clear that the Notice that was issued on **30.06.2021** under Section 148 of the Act for the **Assessment Year 2015-2016** under the old regime as it stood till **31.03.2021** was to be treated as a Notice issued under Section 148A(b) of the Act under the new regime as in force with effect from **01.04.2021** in terms of **Ashish Agarwal case** (cited *supra*) and **Rajeev Bansal case** (cited *supra*).

25. In the light of the ratio in **Ashish Agarwal case** (cited *supra*) and **Rajeev Bansal case** (cited *supra*), the Notice issued under Section 148 of the Act under the old regime on **09.04.2021** is deemed to have been stayed for thirty days for the Income Tax Department to provide to the respective assesseees information and material relied upon and two weeks thereafter for the assesseees to reply to the Show Cause Notices.



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26. A Notice under Section 148 of the Act under the new regime as in force with effect from **01.04.2021** was required to be issued for reassessment within the time limit under Section 149 of the Act as in force with effect from **01.04.2021** within the surviving time under the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) [TOLA] Act, 2020.

27. The only condition for issuance of Section 148 Notice under the new regime is that the limitation under Section 148, Section 153A or Section 153 under the old regime as in force till **31.03.2021** had already not expired. This is as per the first *Proviso* to Section 149 of the Act as in force with effect from **01.04.2021**.

28. Section 149 of the Act under the new regime with effect from **01.04.2021** is extracted hereunder:-

“149. Time limit for notice.

(1) No notice under section 148 shall be issued for the relevant assessment year,—

(a) if three years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b);



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(b) if three years, but not more than ten years, have elapsed from the end of the relevant assessment year unless the Assessing Officer has in his possession books of account or other documents or evidence which reveal that the income chargeable to tax, represented in the form of asset, which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more for that year:

Provided that no notice under section 148 shall be issued at any time in a case for the relevant assessment year beginning on or before 1st day of April, 2021, if such notice could not have been issued at that time on account of being beyond the time limit specified under the provisions of clause (b) of sub-section (1) of this section, as they stood immediately before the commencement of the Finance Act, 2021:

Provided further that the provisions of this sub-section shall not apply in a case, where a notice under section 153A, or section 153C read with section 153A, is required to be issued in relation to a search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, on or before the 31st day of March, 2021:

Provided also that for the purposes of computing the period of limitation as per this section, the time or extended time allowed to the assessee, as per show-cause notice issued under clause (b) of section 148A or the period during which the proceeding under section 148A is stayed by an order or injunction of any court, shall be excluded:

Provided also that where immediately after the exclusion of the period referred to in the immediately preceding proviso, the period of limitation available to the Assessing Officer for passing an order under clause (d) of section 148A is less than



seven days, such remaining period shall be extended to seven days and the period of limitation under this sub-section shall be deemed to be extended accordingly.

Explanation.— For the purposes of clause (b) of this sub-section, "asset" shall include immovable property, being land or building or both, shares and securities, loans and advances, deposits in bank account. (2) The provisions of sub-section (1) as to the issue of notice shall be subject to the provisions of section 151.”

29. For the sake of clarity, relevant dates for the calculation of limitation period are captured hereunder:-

Assessment Year	Old tax regime as in force till 31.03.2021		New tax regime with effect from 01.04.2021	
	4 years	6 years	3 years	10 years
2015-2016	30.06.2021 *	31.03.2022	31.03.2019	31.03.2026

*[Note: *However, the 4 years extended to **30.06.2021** in view of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (TOLA).]*



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30. The time limit for issuance of Notice under Section 148 of the Act as per Section 149 of the Act under the new regime with effect from **01.04.2021** is 3/10 years depending upon the amount of income allegedly escaping assessment, where under the old regime it was 4/6 years depending upon the amount of income allegedly escaping assessment.

31. Thus, for the **Assessment Year 2015-2016**, a Notice under Section 148 of the Act for reassessment under the new regime therefore, ought to have been issued either on or before:-

(i) **31.03.2019** (within three years from the end of the Assessment Year) if the income escaping assessment was less than **Rs.50,00,000/-**; or

(ii) **31.03.2026** (within ten years) if the income escaping assessment was more than **Rs.50,00,000/-**.

32. Since the income allegedly escaping assessment is **more than Rs.50,00,000/-** for the **Assessment Year 2015-2016**, a Notice under Section 148 of the Act under the new regime could be issued under the new regime if



the limitation had not expired under the old regime. This is the purport of first *Proviso* to Section 149 of the Act. The first *Proviso* to Section 149 of the Act is reproduced below:-

*“Provided that no notice under Section 148 shall be issued at any time in a case for the relevant assessment year beginning on or before 1st day of April, 2021, if *[a notice under section 148 or section 153A or section 153C could not have been issued at that time on account of being beyond the time limit specified under the provisions of clause (b) of sub-section (1) of this section or section 153A or section 153C, as the case may be], as they stood immediately before the commencement of the Finance Act, 2021;”*

** Amended by the Finance Act, 2022, w.r.e.f. 01.04.2021*

33. The last date to issue the Notice under Section 148 of the Act under the old regime would have expired on **31.03.2022**. Since Section 148 Notice issued under the old regime was issued on **30.06.2021** before the expiry of limitation of **six years** under the old regime, the Assessing Officer has a period up to **Ten years** from the end of the Assessment Year to issue the reassessment notice under Section 148 of the Act under the new regime.



34. Since **Section 148** Notice issued under the old regime on **30.06.2021**

was in time for the purpose of issuance of Section 148 Notice under the new regime, the impugned Section 148 Notice issued on **31.07.2022** under the new regime is also in time, as the income that had allegedly escaped assessment was more than **Rs.50,00,000/-**. In fact, the Assessing Officer has time upto **30.06.2026** to issue a Notice under Section 148 of the Act under the new regime with effect from **01.04.2021**.

35. Therefore, the argument of the learned counsel for the Petitioner that the impugned Section 148 Notice dated **31.07.2022** is barred by limitation in view of the first *Proviso* to Section 149 of the Act as in force with effect from 01.04.2021 stands answered against the Petitioner in accordance with the ratio in **Ashish Agarwal case** (cited *supra*) and **Rajeev Bansal case** (cited *supra*) and in accordance with the first *Proviso* to Section 149 of the Act. The exclusions contained therein operate against the Petitioner in so far as limitation is concerned.

36. However, at the same time, it must be observed that once the re-assessment proceedings initiated with issuance of Section 148 Notice under the old regime as in force till 31.03.2021 has already been completed on the earlier



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set of facts with the issuance of an Assessment Order under Section 147 of the Act based on the earlier set of facts, the department cannot merely re-open the assessment on the basis of the decisions of the Hon'ble Supreme Court in the aforestated judgments.

37. The principle laid down in **Ashish Agarwal case** (cited *supra*) and **Rajeev Bansal case** (cited *supra*) applies only in cases where the assessment has not been completed and no assessment order had earlier been passed. Only in such cases can a fresh Notice under Section 148A(b) of the Act can be validly issued.

38. This is the view taken by this Court in W.P.No.26782 of 2022 dated 22.01.2025 in **M/s.Merton Vs. The Deputy Commissioner of Income Tax, Central Circle -3(3)**, wherein it was held as under:-

“12. The issue was examined by the Assessing Officer which has culminated in an Assessment Order dated 30.03.2022. The decision of the Hon'ble Supreme Court in Ashish Agarwal's case (cited supra), has summarized the position as under:-

“28. In view of the above and for the reasons stated above, the present appeals are allowed in part. The impugned common judgments and orders [Ashok Kumar Agarwal v. Union of India, 2021 SCC OnLine All 799] passed by the



High Court of Judicature at Allahabad in WT No. 524 of 2021 and other allied tax appeals/petitions, is/are hereby modified and substituted as under:

28.1. The impugned Section 148 notices issued to the respective assesseees which were issued under unamended Section 148 of the IT Act, which were the subject-matter of writ petitions before the various respective High Courts shall be deemed to have been issued under Section 148-A of the IT Act as substituted by the Finance Act, 2021 and construed or treated to be show-cause notices in terms of Section 148-A(b). The assessing officer shall, within thirty days from today provide to the respective assesseees information and material relied upon by the Revenue, so that the assesseees can reply to the show-cause notices within two weeks thereafter.

28.2. The requirement of conducting any enquiry, if required, with the prior approval of specified authority under Section 148-A(a) is hereby dispensed with as a one-time measure vis-à-vis those notices which have been issued under Section 148 of the unamended Act from 1-4-2021 till date, including those which have been quashed by the High Courts.

28.3. Even otherwise as observed hereinabove holding any enquiry with the prior approval of specified authority is not mandatory but it is for the assessing officers concerned to hold any enquiry, if required.

28.4. The assessing officers shall thereafter pass orders in terms of Section 148-A(d) in respect of each of the assesseees concerned; Thereafter after following the procedure as required under Section 148-A may issue notice under



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Section 148 (as substituted).

28.5. All defences which may be available to the assesseees including those available under Section 149 of the IT Act and all rights and contentions which may be available to the assesseees concerned and Revenue under the Finance Act, 2021 and in law shall continue to be available.

29. The present order shall be applicable PAN INDIA and all judgments and orders passed by the different High Courts on the issue and under which similar notices which were issued after 1-4-2021 issued under Section 148 of the Act are set aside and shall be governed by the present order and shall stand modified to the aforesaid extent. The present order is passed in exercise of powers under Article 142 of the Constitution of India so as to avoid any further appeals by the Revenue on the very issue by challenging similar judgments and orders, with a view not to burden this Court with approximately 9000 appeals. We also observe that the present order shall also govern the pending writ petitions, pending before various the High Courts in which similar notices under Section 148 of the Act issued after 1-4-2021 are under challenge.

30. The impugned common judgments and orders [Ashok Kumar Agarwal v. Union of India, 2021 SCC OnLine All 799] passed by the High Court of Allahabad and the similar judgments and orders passed by various High Courts, more particularly, the respective judgments and orders passed by the various High Courts particulars of which are mentioned hereinabove, shall stand modified/substituted to the aforesaid extent only.

31. All these appeals are accordingly partly allowed to the aforesaid extent. In the facts of the case, there shall be no order as to costs.”



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39. This writ petition is allowed with the above observation. No costs.
Connected Writ Miscellaneous Petitions are closed.

08.12.2025

nvi / arb

Neutral Citation : Yes / No

To:

1.Assistant Commissioner of Income Tax,
DC / AC, Central Circle-1(2),
No.46 (Old No.108), Mahatma Gandhi Road,
Chennai – 34.

2.Director General of Investigation,
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C.SARAVANAN, J.

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