IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.Nos.16025, 16027 & 16029 of 2022
and
W.M.P.Nos.15351, 15352, 15354, 15355, 15359 & 15360 of 2025
and
W.M.P.Nos.27076, 27073 & 27074 of 2022

1. M/s. Anand Cine Services Pvt. Ltd.,
Rep. by its Director, Mr. A.Anand
Prasad, No.3, Sarangapani Street,
T.Nagar, Tamil Nadu 600 017

Petitioner in all W.Ps

Vs

1. Assistant Commissioner of Income
Tax
Non-Corporate Circle 10(1), No. 121,
M.G.Road, Nungambakkam, Chennai
34

Respondent in all W.Ps

PRAYER in W.P.No.16025 of 2022

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the entire records of the

Respondent contained in its Notice bearing DIN and Letter No. ITBA/COM/ F/ 17/2022-23 /1043163516(1) issued under Section 148A(b) of the Income Tax Act, 1961 dated 25.05.2022 for PAN -AAPCA9907J , for assessment year (AY) 2015-16 and all proceedings in furtherance thereof , and to quash the same as arbitrary, unjust and illegal, and to consequently forbear the Respondent from in any manner reassessing the petitioners income under Section 147 of the Income Tax Act, 1961 for the Assessment Year 2015-16.

PRAYER in W.P.No.16027 of 2022

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the entire records of the Respondent contained in its Notice bearing DIN and Letter No. ITBA/COM/ F/ 17/2022-23 /1043170671(1) issued by the respondent under Section 148A(b) of the Income Tax Act, 1961 dated 25.05.2022 for PAN -AAPCA9907J , for assessment year (AY) 2016-17 and all proceedings in furtherance thereof , and to quash the same as arbitrary, unjust and illegal, and to consequently forbear the Respondent from in any manner reassessing the petitioners income under Section 147 of the Income Tax Act, 1961 for the Assessment Year 2016-17.

PRAYER in W.P.No.16029 of 2022

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the entire records of the Respondent contained in its Notice bearing DIN and Letter No. ITBA/COM/ F/ 17/2022-23 /1043169771(1) issued by the respondent under Section 148A(b) of the Income Tax Act, 1961 dated 25.05.2022 for PAN -AAPCA9907J , for assessment year (AY) 2017-18 and all proceedings in furtherance thereof , and to quash the same as arbitrary, unjust and illegal, and to consequently forbear the Respondent from in any manner reassessing the petitioners income under Section 147 of the Income Tax Act, 1961 for the Assessment Year 2017-18.

For Petitioner(s): Mr.Suhrith Parthasarathy
(in all W.Ps)

For Respondent(s): Mrs.S.Premalatha
Senior Standing Counsel
(in all W.Ps)

COMMON ORDER

An identical issue has been decided by a separate order in W.P. No.16023 of 2022, wherein the petitioner had challenged the impugned notice dated 25.05.2022 for the Assessment Year 2014-15 issued under Section 148A(b) of the Act.

2. The facts of the present case are identical in all respects except for the date of filing of the return and the writ petitions, which were filed after the notices issued on 30.06.2021 in W.P. Nos. 15960, 15975 and 15971 of 2021 for the respective Assessment Years.

3. Similarly, the petitioner had filed writ petitions, challenging the proceedings pursuant to 07.02.2021 dated 23.02.2022 in W.P. Nos. 7473, 7477 and 7480 of 2022, which came to be withdrawn on 30.03.2022, after the order dated 28.03.2022.

4. The relevant dates, which are different in the writ petition that was filed in W.P.No.16023 of 2022 and in these writ petitions are tabulated below:

W.P.Nos.	***Assessment Years***	***Date of Return of Income filed***	***Affidavit filed by the petitioner in Writ Petitions***	***Assessment Orders***	***Common order passed by this Court in W.P.Nos.***
W.P.No.16025/2022	2015-16	30.09.2015	WP.No.15960/2021	28.03.2022	W.P.No.7473/2022 dated 30.03.2022
W.P.No.16027/2022	2016-17	16.10.2016	W.P.No.15975/2021	29.03.2022	W.P.No.7473/2022 dated 30.03.2022
W.P.No.16029/2022	2017-18	30.10.2017	W.P.No.15971/2021	29.03.2022	W.P.No.7480/2022 dated 30.03.2022

5. Following the order passed in W.P.No.16023 of 2022, these writ petitions are deserves to be allowed and are accordingly allowed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

04-11-2025
(2/2)

kak

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.Assistant Commissioner of Income Tax
Non-Corporate Circle 10(1), No. 121,
M.G.Road, Nungambakkam, Chennai 34

C.SARAVANAN, J.

kak

**W.P.Nos.16025, 16027 &
16029 of 2022
(2/2)**

04-11-2025