IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 03-11-2025**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 20727 of 2022**
**AND**
**WMP NO. 19817 OF 2022,WMP NO. 19818 OF 2022,WP NO. 20730 OF 2022,WMP NO. 34265 OF 2025,WMP NO. 19814 OF 2022,WMP NO. 19816 OF 2022**

1. Santhi
W/o.D.Ravi, 64, Ravi Silks,Vallal
pachaiyappan Street, Pillayar Palayam,
Kancheepuram- 631 501.

Petitioner(s)

Vs

1. Income Tax Officer
Ward 1 Kancheepuram, No.96,
Munuswamy Mudaliar Avenue,
Kancheepuram- 631 501.

Respondent(s)

**WP No. 20730 of 2022**

1. D.Ravi
S/o.Deivasigamani, 64, Vallal
Pachaiyappan Street, Kanchipuram-
631501.

Petitioner(s)

Vs

1. Assistant Commissioner of Income Tax
Non Corp.Circle 22 (1) (Tbm) chen I Floor, Tambaram (Business Range), 1st and 2Nd Floor, Ramakrishna Street, West Tambaram,Chennai - 600 045.

Respondent(s)

**WP No. 20727 of 2022**

**PRAYER**

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in PAN. AAOPS9589G and quash the impugned order u/s 148A (d) of the Income Tax Act, 1961 in ITBA /COM / F / 17 / 2022 - 23 / 1043994848 (1) dated 22.07.2022 passed by the Respondent and the consequential notice u/s. 148 of the Income Tax Act, 1961 in ITBA/AST/M/148_1/2022-23/1044016655 (1) dated 22.07.2022 issued by the Respondent for the AY 2016 - 17 as illegal and without jurisdiction.

**WP No. 20730 of 2022**

**PRAYER**

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in PAN. AACPR1989F and quash the impugned order u/s 148A (d) of the Income Tax Act, 1961 in ITBA /COM / F / 17 / 2022-2/1043984517 (1) dated 21.07.2022 passed by the Respondent and the consequential notice u/s.148 of the Income Tax Act, 1961 in ITBA/AST/M/148_1/2022-23/1044041275(1) dated 21.07.2022 issued by the Respondent for the AY 2016 - 17 as illegal and without jurisdiction.

For Petitioner(s): M/s.Vandana Vyas
(in both W.Ps)

For Respondent(s): Mr.Avinash Krishnan Ravi
Junior Standing Counsel
(in both W.Ps)

**COMMON ORDER**

The learned counsel for the petitioner fairly concedes that the petitioners have suffered the assessment orders pursuant to the impugned notices dated 22.07.2022 and 21.07.2022 under Section 148(A)(d) of the Income Tax Act.

2. Since the petitioners have already attempted to work out the remedy before the Appellate remedy, the both writ petitions are dismissed as infructuous, with liberty to raise all questions of law available.

3. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**03-11-2025**

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

To

1.Income Tax Officer
Ward 1 Kancheepuram, No.96,
Munuswamy Mudaliar Avenue,
Kancheepuram- 631 501.

2.Assistant Commissioner of Income Tax
Non Corp.Circle 22 (1) (Tbm) chen I Floor, Tambaram (Business Range), 1st and 2Nd Floor, Ramakrishna Street,
West Tambaram,Chennai - 600 045.

**C.SARAVANAN, J.**

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AND WMP NO. 19817
OF 2022,WMP NO.
19818 OF 2022,WP NO.
20730 OF 2022,WMP
NO. 34265 OF
2025,WMP NO. 19814
OF 2022,WMP NO.
19816 OF 2022**

**03-11-2025**