



W.P.Nos.23644 of 2021 etc. batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.10.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.P.Nos.23644, 23562, 24121 & 23300 of 2021
and

WMP.Nos.24894, 24784, 25426 & 24570 of 2021

Shri Chakrapani Jayakumar
88, VIIth Cross, Anna Nagar, Peelamedu,
Coimbatore – 641 004
PAN No.ADRPJ5697A

... Petitioner(s) in all W.P.s

Vs.

1. Central Board of Direct Taxes,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi-110001.

2. Union of India,
Represented by Secretary to Government,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi – 110001.

3. Assistant Commissioner of Income Tax, Central Circle 2
Coimbatore Main Building, 63, Race Course Road,
Coimbatore-641018.

... Respondent(s) in all W.P.s



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COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration, declaring the 'Explanation to Clause A(a)' contained in the Impugned Notification in Notification No.20/2021/F.No.370142/35/2020-TPL in S.O.1432(E) dated 31.03.2021 as modified by Notification in Notification No.38/2021/F, No.370142/35/2020-TPL in S.O. 1703(E) of 2021 dated 27.04.2021 as modified by Notification No.74/2021/F.No.370142/35/2020-TPL dated 25.06.2021 as unconstitutional, illegal and ultra vires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and Income Tax Act, 1961.

Case Nos.	For Petitioner(s)	For Respondent(s)
WP.Nos.23644, 23562, 24121 & 23300 of 2021	Mr.V.S.Jayakumar, Senior Counsel for Mr.Bhagavath Krishnan	Mr.A.P.Srinivas, Senior Standing Counsel for Mr.A.N.R.Jayaprathap, Junior Standing Counsel for R1 & R3 Mr.R.Rajesh Vivekanandan, Deputy Solicitor General of India for R2

COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

At the outset, learned counsel appearing for the petitioner fairly submits that the issue raised in these Writ Petitions is covered



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by a decision of the Hon'ble Supreme Court in ***Union of India &***

Ors. V. Rajeev Bansal (2024 SCC Online SC 2693).

2. In that view of the matter, these Writ Petitions are required to be dismissed and are accordingly dismissed. There will be no order as to costs. Connected Miscellaneous Petitions are closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)
31.10.2025

Index : Yes/No
Neutral Citation : Yes/No
sl

To:

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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

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