



W.P.No.28733 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 27.06.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.28733 of 2024 and
WMP.Nos.31330 & 31333 of 2024

Raj Kumar Jain

...Petitioner

Vs.

Assessment Unit
Income Tax Department
National Faceless Assessment.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, calling for the records of the Respondent culminated in the Impugned Order - ITBA/PNL/F/271DA/2024-25/1067567160(1) dated 12.08.2024 for the Assessment Year 2019-2020 under Section 271DA of the Income Tax Act, 1961, consequential Demand Notice - ITBA/PNL/S/156/2024-25/1067564878(1) dated 12.08.2024 issued under Section 156 of the Income Tax Act, 1961 and Computation Sheet - ITBA/PNL/S/271DA/2023-24/1060789279(1) dated 12.08.2024 and quash the same as illegal, arbitrary and devoid of merit.



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For Petitioner : Mr.Akhil Bhansali

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

This Court vide order dated 27.06.2025 in the connected Writ Petition has set aside the order 08.02.2024. In view of the same, the consequential penalty proceedings dated 12.08.2024 which is impugned in this writ petition is also set aside.

2. Accordingly, this writ petition is allowed. No costs.
Consequently, connected Miscellaneous Petitions are closed.

27.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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Assessment Unit
Income Tax Department
National Faceless Assessment



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KRISHNAN RAMASAMY, J.

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