IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.P.Nos.31609, 31614, 29241 of 2022;
16076, 16085 of 2023;
15516, 16560, 21507, 26500, 14822, 18352 of 2024;
19890, 20050 of 2025;
W.P.(MD) Nos.27398 & 27399 of 2024
&
W.M.P.Nos.28533, 28534, 28535,
31062, 31063, 31066, 31069, 31070 of 2022;
32732, 15503, 15504, 15513, 15515 of 2023;
16874, 16870, 16871, 18166, 18168, 23479, 16057,
20157, 20158, 28982, 16054, 28983 of 2024;
22440, 22605, 22608 of 2025;
W.M.P.(MD) Nos.23190, 23192, 23193 & 23197 of 2024

W.P.No.31609 of 2022

Vinay Prakash Ahuja .. Petitioner

Vs.

1. The Assistant Commissioner of Income Tax
Non-Corporate Circle 7(1)
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai 600 034.

2. The Principal Commissioner of Income Tax
Income Tax Department
121, Nungambakkam High Road
Nungambakkam
Chennai 600 034. .. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorari to call for the records of the 1st respondent and quash the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 29.07.2022 in DIN & Order No.ITBA/COM/F/17/2022-23/1044263616(1) and the consequential notice issued under Section 148 of the Income Tax Act, 1961 dated 29.07.2022 in DIN & Document No.ITBA/AST/M/148_1/2022-23/1044266142(1) for the assessment year 2015-16.

Appearances:

W.P.No.	For Petitioner	For Respondents
W.P.Nos.31609, 31614 & 29241 of 2022	Mr.A.S.Sriraman	Dr.B.Ramasamy Senior Standing Counsel
W.P.No.16076 of 2023	Mr.SP. Chidambaram	Dr.B.Ramasamy Senior Standing Counsel
W.P.No.16085 of 2023	Mr.SP. Chidambaram	Mrs.S.Premalatha Senior Standing Counsel
W.P.No.15516 of 2024	Mr.A.S.Sriraman	Mr.B.Ramana Kumar Senior Standing Counsel
W.P.No.16560 of 2024	Mr.R.Sandeep Bagmar	Mrs.S.Premalatha Senior Standing Counsel

W.P.No.	For Petitioner	For Respondents
W.P.No.21507 of 2024	Mr.Srinath Sridevan Senior Counsel For Mr.Bhagavath Krishnan	Mrs.S.Premalatha Senior Standing Counsel
W.P.Nos.26500, 14822 & 18352 of 2024	Mr.SP Chidambaram	Mr.B.Ramana Kumar Senior Standing Counsel
W.P.(MD) Nos.27398 & 27399 of 2024	Mr.A.S.Sriraman	
W.P.No.19890 of 2025	Mr.R.Sivaraman	Mr.V.J.Arulraj Senior Standing Counsel
W.P.No.20050 of 2025	Mr.A.S.Sriraman	Mr.B.Ramana Kumar Senior Standing Counsel

ORDER

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

These petitions, we are informed, are pending before the learned Single Judge, in which, the assessees have challenged the notices alleging, *inter alia*, that the notices are not valid on the ground that they have been issued by a Jurisdictional Assessment Officer (JAO) and not Faceless Assessment Officer (FAO).

2. In a batch of writ petitions starting with W.P.No.22402 of 2024, we have held, relying on a judgment of the Bombay High Court in ***Hexaware Technologies Limited v. Assistant Commissioner of Income Tax***[1] that non-issuance of notice by FAO will make the notice invalid.

3. Counsel states that, therefore, this Court may dispose these petitions accordingly.

4. In view of the order passed by us in a batch of writ petitions starting with W.P.No.22402 of 2024, notices in these petitions are also quashed and set aside.

5. Dr.Ramasamy states that if the judgment in *Hexaware Technologies Limited* (supra) is interfered with by the Apex Court, then liberty be given to the Revenue to take steps as available in accordance with law to revive these notices. Certainly, Revenue will be permitted to revive the show cause notices already issued and take further proceedings in

1 [2024] 162 taxmann.com 225 (Bom.); 464 ITR 430 (Bom.)

accordance with law.

6. If there are any orders passed consequent to the notices issued, which have been quashed by this order, those consequential orders also stand quashed and set aside.

7. Keeping open all rights and contentions of parties, including liberty to apply to this Court, in case the Revenue succeeds before the Apex Court, for revival of these petitions, the notices issued in these petitions are quashed and set aside.

8. In these petitions, apart from the issue of notices issued by JAO instead of FAO, all or many of the issues which were considered in *Hexaware Technologies Ltd (supra)* are involved.

9. To the extent the issues raised in *Hexaware Technologies Ltd (supra)* are not covered, those are kept open to be raised at the appropriate stage.

10. With the liberty as noted above, Petitions are disposed. There shall be no order as to costs. Consequently, all the interim applications are closed.

(K.R.SHRIRAM, CJ) (SUNDER MOHAN,J.)
03.07.2025

Index : Yes/No
Neutral Citation : Yes/No

Registry to Note:
Registry shall type cause title, prayer,
to addresses etc. in other writ petitions.

kpl

THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN,J.

(kpl)

W.P.No.31609 of 2022 etc. batch

03.07.2025