



WEB COPY

WP No. 34236 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-09-2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 34236 of 2025

and

WMP.Nos. 38378, 38379 & 38380 of 2025

1. R Lalit Surana HUF
Represented by Karta,
No.177, Anna Salai,
Chennai 600 002.
PAN AALHS5157D

Petitioner(s)

Vs

1. The Assistant Commissioner Of Income Tax
Non Corporate Circle-7(1) Chennai,
Income Tax Department,
No.121, Nungambakkam High Road, Chennai-600 034.

2.The Joint Commissioner of Income Tax
Non Corporate Range - 7,
Chennai Income Tax Department,
No.121, Nungambakkam High Road, Chennai 600 034.

3.The Principal Commissioner Of Income Tax
Chennai – 1, Income Tax Department,
No.121, Nungambakkam High Road, Chennai-600 034.

Respondent(s)



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PRAYER:- Petition filed under Article 226 of the Constitution of India, seeking issuance of writ of certiorarified mandamus, calling for the records on the file of the 1st Respondent to quash the impugned notice issued under section 148 of the Act dated 30.06.2025 DIN and Notice No: ITBA/AST/S/148_1/2025-26/1078040257(1) and the order passed under section 148A(3) of the Act dated 30.06.2025 in DIN and Notice No: ITBA/AST/F/148A/2025-26/1078039756(1) for the Assessment Year 2021-22.

For Petitioner(s): Mr.A.S.Sriraman

For Respondents: Mr.Avinash Krishnan Ravi
Junior Standing Counsel for R1
to R3

ORDER

This writ petition is filed challenging the impugned proceedings dated 30.06.2025 on the premise that without jurisdiction, orders have been passed by the Jurisdictional Assessing Officer.

2. Both the learned counsel appearing for the petitioner as well as the respondents would submit that the issue involved in this writ petition is covered by the order of a Hon'ble Division Bench of this Court in the case of **TVS**



Credit Services Limited Vs. Deputy Commissioner of Income Tax made in

W.P.No.22402 of 2024 etc., batch dated ***24.06.2025*** wherein, it was held as

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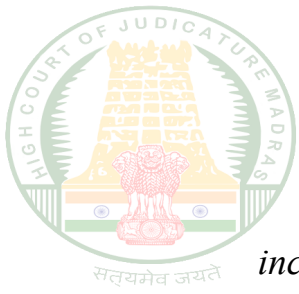
follows:-

“4. We follow the law as laid down in Hexaware Technologies Ltd (supra), the said judgment was authored by one of us (Chief Justice), that it is mandatory for the FAO to issue the concerned notices and issuance thereof by the JAO would make the notice invalid.

5. Counsels for assesseees are ad idem that the law as laid down in Hexaware Technologies Ltd (supra) will apply. Learned Additional Solicitor-General, however, submits that the Revenue does not accept the law as laid down in Hexaware Technologies Ltd (supra); and that there is a special leave petition filed against the order and judgment in Hexaware Technologies Ltd (supra) and the same is expected to be taken up after the Supreme Court reopens.

6. Admittedly, learned Additional Solicitor-General, in fairness, states that there is no stay. Therefore, the law as laid down by Hexaware Technologies Ltd (supra) applies.

7. It is clarified that if the Apex Court reverses the judgment of Hexaware Technologies Ltd (supra), parties will be governed by the decision of the Apex Court.



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8. *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.*

9. *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.*

10. *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.”*

3. On the above terms, this Writ Petition stands disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

15-09-2025

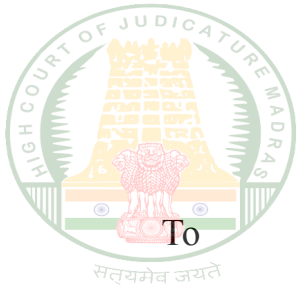
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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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MOHAMMED SHAFFIQ J.

KKN

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