IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-09-2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 33839 of 2025
and
WMP.Nos.37981 & 37982 of 2025

1. Seshasayee Vikram
49/28, First Cross Street, Kasturba Nagar,
Adyar, Chennai-600020.

Petitioner(s)

Vs

1. Income Tax Officer,
Non Corporate Ward 15(1), Chennai,
No. 121,Mahatma Gandhi Road,
Nungambakkam, Chennai -600034.

Respondent(s)

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 Respondent and quash the Impugned Notice No. 1 in DIN and Notice No. ITBA/AST/F/148A(SCN)_1/2024 -25/1075011012(1) dated 25.03.2025 issued under section 148A(1) of the Income Tax Act, 1961(Act) by the Respondent in PAN. AADPV3434C for the AY 2019-20 along with Impugned Order in DIN &

Notice No. ITBA/AST/F/148A/2025-26/1077891130(1) under section 148A(3) of the Act dated 27.06.2025 by the respondent in PAN:AADPV343C for the AY 2019-20 and the Impugned Notice No.2 in Din & Notice No.ITBA/AST/S/148_1/2025-26/1077892077(1) issued under section 148 of the Act dated 27.06.2025 by the respondent in PAN:AADPV3434C for the AY 2019-20.

For Petitioner(s): Ms.N.V.Lakshmi

For Respondent: Mrs.Premalatha
Senior Standing Counsel

ORDER

This writ petition is filed challenging the impugned notice issued under Section 148A(1) dated 25.03.2025, order passed under Section 148A(3) dated 27.06.2025 and impugned notice under Section 148 dated 27.06.2025.

2. It is submitted by the learned counsel for the petitioner that all the above proceedings are without jurisdiction in as much as the notice has been issued by the Jurisdictional Assessing Officer (JAO) / respondent herein and not by the NFAC as contemplated under Section 151-A of the Act.

3. It is submitted by the learned counsel for the petitioner that the issue involved in this writ petition is covered by a judgment of a Division Bench of this Court in the case of ***Perur Builders Private Limited Vs. The Income Tax Officer*** made in ***W.A.No.2396 of 2025*** dated ***30.07.2025*** wherein, the Division Bench had followed the earlier orders of this Court in ***TVS Credit Services Ltd. Vs. Deputy Commissioner of Income Tax and Others*** made in ***W.P.No.22402 of 2024*** dated ***24.06.2025***.

4. In view of the submissions made by the learned counsel for the petitioner and the judgment of the Division Bench, the impugned proceedings are set aside. This Writ Petition stands disposed of in terms of the above Division Bench orders of this Court. No costs. Consequently, connected miscellaneous petitions are closed.

11-09-2025

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

To

1.Income Tax Officer,
Non Corporate Ward 15(1), Chennai,
No. 121,Mahatma Gandi Road,
nungambakkam, Chennai -600034.

MOHAMMED SHAFFIQ J.

KKN

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