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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34470 of 2025
and
W.M.P.Nos.38629 and 38630 of 2025

R.Seethalakshmi .. Petitioner

Vs.

1. The Income Tax Officer,
   Non-Corporate Ward 3(2), CBE,
   Coimbatore Main Building,
   No.63, Race Course Road,
   Coimbatore 641 018.

2. The Income Tax Officer,
   Non-Corporate Ward 3(1), CBE,
   Coimbatore Main Building,
   No.63, Race Course Road,
   Coimbatore 641 018.

3. The Additional Commissioner of Income Tax,
   Income Tax,
   Non-Corporate Range-2,
   No.63A, Race Course Road,
   Coimbatore 641 018. .. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for records of the impugned notice dated 23.06.2025 issued by the 1st respondent under

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Section 148 of the Income -Tax Act, 1961 bearing DIN Number ITBA/AST/S/148_1/2025-26/1077333046(1) and the impugned order dated 23.06.2025 passed by the 1st Respondent under Section 148A(3) of the Income-Tax Act, 1961 bearing DIN Number ITBA/AST/F/148A/2025-26/1077332854(1) for the Assessment Year 2021-22 and quash the same.

For Petitioner : Mr.Dominic S David

For Respondents : Mrs.M.Sheela
Senior Standing Counsel
for Mr.H.Siddarth
Junior Standing Counsel

ORDER

By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

2. The present writ petition is filed challenging the impugned notice dated 23.06.2025 for the Assessment Year 2021-22.

3. At the outset, it is submitted by both the learned counsel for the petitioner and respondents in unison that the issue that arises for consideration in this writ petition stands covered by the Division Bench

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order of this Court in W.P.No.22402 of 2024 dated 24.06.2025. The relevant portion of the order is extracted hereunder:

> *"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 assessees 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.*
>
> *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.*

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> *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.*
>
> *11. With the liberty as noted above, all petitions stand disposed of holding in favour of assessees. There will be no order as to costs. Consequently, the interim applications also stand disposed of."*

4. In view of the above submission, the writ petition stands disposed of in terms of W.P.No.22402 of 2024 dated 24.06.2025. No Costs. Consequently, connected miscellaneous petitions are closed.

11.09.2025

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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