



W.P.Nos.35651, 35436, 35441 & 35659 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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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.35651, 35436, 35441 & 35659 of 2023

M/s. Eltech Appliances P Ltd.

Rep. by its Director

IVth Floor, New No.71, Old No.63

ETA Star House, Sterling Road

Nungambakkam, Chennai 600 034

PAN AADCE0171C.

Petitioner in

all W.Ps.

..

Vs.

1. The Assistant Commissioner of Income Tax

Corporate Circle-2(1)

Income Tax Department

No.121, Nungambakkam High Road

Chennai 600 034.

2. The Assessment Unit

Income Tax Department

National e-Assessment Centre, Delhi e-Ramp

Jawaharlal Nehru Stadium

New Delhi 110 003.

Respondents in

all W.Ps.

..



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For Petitioner : Mr.A.S.Sriraman
For Respondents : Mr.B.Ramana Kumar
Senior Standing Counsel

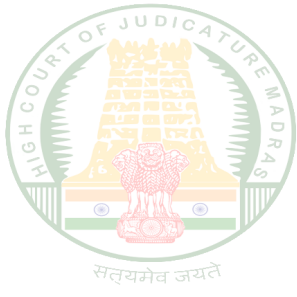
COMMON ORDER
(Order of the Court was made
by the Hon'ble Chief Justice)

In the order dated 24.06.2025 passed in the above petitions, the following paragraphs shall be inserted before paragraph 7 and paragraphs renumbered:

“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



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Technologies Ltd (supra) are not covered, those are kept open to be raised at the appropriate stage.

2. Paragraph 7 of the order dated 24.06.2025 shall be replaced with:

“With the liberty as noted above, petitions are disposed of. There shall be no order as to costs. Consequently, all interim applications are closed.”

3. Rest of the order remain unaltered. Original order to be corrected.

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

03.07.2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.P.Nos.35651, 35436, 35441 & 35659 of 2023

&

W.M.P.Nos.35638, 35394, 35400, 35622, 35632, 35634,
35618, 35620, 35625, 35631, 35402 & 35390 of 2023

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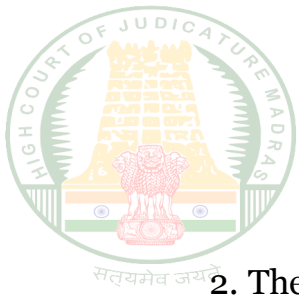
1. The Assistant Commissioner of Income Tax

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2. The Assessment Unit

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National e-Assessment Centre, Delhi e-Ramp

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Respondents in
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Prayer : Petitions filed under Article 226 of the Constitution of India seeking a writ of Certiorari to call for the records of the writ petitioner on the file of the 2nd respondent to quash the impugned orders (i) u/s 147 read with Sections 144 & 144B of the Income Tax Act, 1961 dated 25.05.2023 in DIN:ITBA/AST/S/147/2023-24/1053161911(1) for the Assessment year 2014-15, (ii) u/s 271(1)(c) of the Income Tax Act, 1961 dated 01.12.2023 in DIN:ITBA/PNL/F/271(1)(c)/2023-24/1058400943(1) for the Assessment Year 2014-15, (iii) u/s 271(1)(c) of the Income Tax Act, 1961 dated 05.12.2023 in DIN:ITBA/PNL/S/271(1)(c)/2023-24/1058478574(1) for the Assessment Year 2016-17, and (iv) u/s 147 read with Section 144B of the Income Tax Act, 1961 dated 24.05.2023 in DIN:ITBA/AST/S/147/2023-24/1053149872(1) for the Assessment year 2016-17.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.B.Ramana Kumar
Senior Standing Counsel



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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 assesseees 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. Today, in a separate order, 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. By consent, these petitions are taken up on board. In view of the

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



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order passed by us today 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. Mr.Ramana Kumar 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 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. Petitions are disposed. There shall be no order as to costs. Consequently, all the interim applications are closed.



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(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

24.06.2025

Index : Yes/No
Neutral Citation : Yes/No

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To

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THE HON'BLE CHIEF JUSTICE
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