BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22609 of 2025
and
WMP(MD)Nos.17724 and 17727 of 2025

Geeco Enercon Private Limited,
represented Director - Finance,
C.Gunasekaran ... Petitioner

Vs.

The Deputy Commissioner of Income Tax,
Circle 1(1) Trichy,
2nd Floor, Trichy - Main Building,
Williams Road, Contonment,
Trichy- 620 015. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records relating to the Impugned Order bearing DIN and Notice No. ITBA/AST/F/148A/2025-26/1077777348(1) dated 25.06.2025, passed under section 148A(3) of the Income Tax Act, 1961 for AY 2020-21, by the Respondent herein, to quash the same and consequently quash the reopening proceedings initiated vide the consequent impugned notice bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/ 1077789550(1) dated 25.06.2025 issued under section 148 of the Act, for AY 2020-21 by the Respondent herein, arising in consequence thereof to the Impugned Order.

For Petitioner : Mr.G.Shiva Kumar

For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

Heard the learned counsel for the petitioner and the learned counsel appearing for the respondent.

2. In this writ petition, the petitioner has challenged the impugned order passed under Section 148A(3) of the Income Tax Act, 1961, with effect from 01.04.2023 and consequently the notice under Section 148 of the Income Tax Act, 1961.

3. The specific case of the petitioner is that the petitioner is a Research and Development undertaking and is entitled for a special deduction under Section 35(2AB) of the Income tax Act, 1961. It is

submitted that although the petitioner had satisfied the requirement, the nodal authority namely the Department of Scientific and Industrial Research (DSIR) who was required to transmit the necessary certificate directly to the Principal Commissioner of Income Tax, for exemption, had not sent and therefore the impugned proceedings have been initiated. It is submitted that earlier, an assessment order came to be passed on 02.08.2022 under Section 143(3) of the Income Tax Act, read with Section 144(B) of the Income Tax Act, wherein the deductions were allowed. However, after the notice was issued under Section 148A of the Income Tax Act on 31.03.2025, the petitioner has sent two replies, one on 21.04.2025 and another 13.05.2025. It is submitted that since the portal was closed, petitioner has sent an e-mail on 13.05.2025, enclosing the certificate of the Department of Scientific and Industrial Research (DSIR) which has not been considered by the respondent while passing the impugned order.

4. Since the petitioner has secured the certificate of Department of Scientific and Industrial Research (DSIR), after the notice was issued on 31.03.2025 under Section 148A(1) of the Income Tax Act, I am of the

view that the impugned order may require a reconsideration. Hence the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order in the light of the certificate issued to the petitioner from the Department of Scientific and Industrial Research (DSIR) in Form No.3CL. The exercise shall be completed within a period of six weeks from the date of receipt of this order. Thus the impugned notice under Section 148 of the Income Tax Act, 1961 stands quashed.

5. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions stand closed.

19.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To

1.The Deputy Commissioner of Income Tax,
Circle 1(1) Trichy,
2nd Floor, Trichy - Main Building,
Williams Road, Contonment,
Trichy- 620 015.

C.SARAVANAN, J.

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W.P(MD)No.22609 of 2025

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