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W.P.Nos.2427 of 2023 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2427, 2429, 2433, 2435, 2437, 2440 and 2443 of 2023
and
W.M.P.Nos.2521, 2522, 2523, 2524, 2526, 2531, 2533, 2534, 2535, 2536,
2539, 2541, 2543 and 2544 of 2023

Govindarajan Moorthi @ G.Moorthi

... Petitioner in all W.Ps.

Vs.

1.The Principal Commissioner of Income Tax – 3,
Room No.410, Fourth Floor, Main Building,
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

2.The Deputy Commissioner of Income Tax,
Non-Corp Circle 19(1),
No.423A, Fourth Floor, Wanaparthi Block,
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

3.The Assistant Commissioner of Income Tax,
Non-Corp Circle 19(1),
Wanaparthi Block,
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

4.The Deputy Commissioner of Income Tax,
Central Circle 2(3),
3rd Floor, New Building,
New No.46, Old No.108, M.G.Road,
Nungambakkam, Chennai – 600 034.

... Respondents in all W.Ps.



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Prayer in W.P.No.2427 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd respondent presently held by the 4th Respondent in PAN:AFGPM4978Q which has culminated in the DIN and Notice No.ITBA/AST/S/153C/2022-23/1046441942(1) for the Assessment Year 2015-16 issued under Section 153C of the Income Tax Act, 1961 dated 21.10.2022 and quash the same.

Prayer in W.P.No.2429 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd respondent presently held by the 4th Respondent in PAN:AFGPM4978Q which has culminated in the DIN and Notice No.ITBA/AST/S/153C/2022-23/1046441945(1) for the Assessment Year 2016-17 issued under Section 153C of the Income Tax Act, 1961 dated 21.10.2022 and quash the same.

Prayer in W.P.No.2433 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd respondent presently held by the 4th Respondent in PAN:AFGPM4978Q which has culminated in the DIN and Notice No.ITBA/AST/S/153C/2022-23/1046441956(1) for the Assessment Year 2017-18 issued under Section 153C of the Income Tax Act, 1961 dated 21.10.2022 and quash the same.

Prayer in W.P.No.2435 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the



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records of the 2nd respondent presently held by the 4th Respondent in PAN:AFGPM4978Q which has culminated in the DIN and Notice No.ITBA/AST/S/153C/2022-23/1046441950(1) for the Assessment Year 2018-19 issued under Section 153C of the Income Tax Act, 1961 dated 21.10.2022 and quash the same.

Prayer in W.P.No.2437 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd respondent presently held by the 4th Respondent in PAN:AFGPM4978Q which has culminated in the DIN and Notice No.ITBA/AST/S/153C/2022-23/1046441949(1) for the Assessment Year 2020-21 issued under Section 153C of the Income Tax Act, 1961 dated 21.10.2022 and quash the same.

Prayer in W.P.No.2440 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd respondent presently held by the 4th Respondent in PAN:AFGPM4978Q which has culminated in the DIN and Notice No.ITBA/AST/S/153C/2022-23/1046441939(1) for the Assessment Year 2021-22 issued under Section 153C of the Income Tax Act, 1961 dated 21.10.2022 and quash the same.

Prayer in W.P.No.2443 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd respondent presently held by the 4th Respondent in PAN:AFGPM4978Q which has culminated in the DIN and Notice



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No.ITBA/AST/S/153C/2022-23/1046441953(1) for the Assessment Year 2019-20 issued under Section 153C of the Income Tax Act, 1961 dated 21.10.2022 and quash the same.

For Petitioner : Mr.Kaushik Ramaswamy
(in all W.Ps)

For Respondents : Mr.A.P.Srinivas
(in all W.Ps) Senior Standing Counsel and
Mr.A.N.R.Jayaprathap
Junior Standing Counsel

COMMON ORDER

Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

2. The learned counsel for the Petitioner submits that although the Petitioner is aggrieved by the impugned Notices issued under Section 153C of the Income Tax Act, 1961, during the pendency of these Writ Petitions, Assessment orders have been passed on 18.03.2024 and 30.03.2024 for the Assessment years 2015-2016 to 2021-2022.

3. It is further submitted that the proposals in the Notices have been dropped by the above mentioned order except for the Assessment year 2021-



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2022 and that the Petitioner is in appeal before the Appellate Commissioner against the order dated 30.03.2024 for the Assessment Year 2021-2022.

4. The learned counsel for the Petitioner further submits that since the Petitioner has filed an appeal, appropriate directions may be given to the Appellate Authority to dispose of the appeal on merits. It is further submitted that the Petitioner was also heard on 25.07.2025.

5. Recording the above statement of the learned counsel for the Petitioner, these Writ Petitions stand dismissed. The Appellate Commissioner shall endeavour to dispose of the appeal on merits as early as possible against the order dated 30.03.2024 for the Assessment Year 2021-2022.

6. These Writ Petitions stand dismissed. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

17.03.2026

Neutral Citation : Yes / No
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