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W.M.P.No.17607 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.03.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.M.P.No.17607 of 2025

in

W.P.No.6230 of 2022

M/s.Schwing Stetter (India) Private Limited,
F 71, SIPCOT Industrial Park,
Irungattukottai, Sriperumpudur Taluk,
Kanchipuram District – 602 105.
Represented by its Authorized Representative.

... Petitioner

Vs.

1.The Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/Income Tax Officer,
National Faceless Assessment Centre,
Delhi.

2.The Assistant Commissioner of Income Tax,
Circle – 1, Large Tax Payer Unit,
121, M.G.Road, Nungambakkam,
Chennai – 600 034.

... Respondents

Prayer: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to permit the Petitioner to amend the prayer as, to issue Writ of Certiorari, to call for the records of the Petitioner in PAN:AADCS5069D and quash the Impugned Notice under Section 148 of the Act dated 30.03.2021 issued by the 2nd Respondent for the Assessment Year 2015-16 in DIN and Notice No:ITBA/AST/S/148/2020-21/1031904148(1) and the consequential order dated 24.01.2022 passed by the 1st Respondent in DIN and Letter No.ITBA/AST/F/17/2021-



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22/1039020611(1) rejecting the objections raised by the Petitioner and quash the impugned order under Section 147 r.w.s. 144B of the Income Tax Act, 1961 dated 31.03.2022 in DIN:ITBA/AST/S/147/2021-22/1042242676(1).

Instead of

“to call for records of the case on the file of Petitioner and quash the Impugned Notice under Section 148 of the Act dated 30.03.2021 passed by the 2nd Respondent for the Assessment Year 2015-16 in DIN and Notice No.ITBA/AST/S/148/2020-21/1031904148(1) and the consequential order dated 24.01.2022 passed by the 1st Respondent in DIN and Letter No.ITBA/AST/F/17/2021-22/1039020611(1) rejecting the objections raised by the Petitioner.

For Petitioner : Mr.Vikram Vijayaraghavan for
M/s.Subbaraya Aiyar Padmanabhan

For Respondents : Mrs.C.P.Priya
Senior Standing Counsel

ORDER

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

2. It appears that the Petitioner has obtained an interim order from this Court on 21.03.2022 staying operation of the impugned Show Cause Notice issued under Section 148 Notice dated 30.03.2021. Subsequently, the Assessment order was passed on 31.03.2022.



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3. Under these circumstances, this Writ Miscellaneous Petition has been filed to amend the prayer in the Writ Petition and the affidavit filed in support of the present Petition.

4. The learned Senior Standing Counsel for the Respondents had no objection to the same.

5. Recording the above submission, this Writ Miscellaneous Petition is ordered.

17-03-2026

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Note: Registry is directed to carry out the necessary corrections and list the main case on 30.03.2026 for final hearing.



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To

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of Income Tax/Income Tax Officer,
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Delhi.
- 2.The Assistant Commissioner of Income Tax,
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C.SARAVANAN, J.

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