IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Monday, the Twentieth day of June Two Thousand Twenty Two

PRESENT

THE HON`BLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.14968 & 15015 of 2022

and WMP Nos.14192 and 14233 of 2022

SADHANA PRAKASH ... PETITIONER in WP No.14968 of 2022

LALITHABAI SUKANRAJ ... PETITIONER in WP No.15015 of 2022

Vs

THE ASSISTANT COMMISSIONER [RESPONDENT IN ALL THE PETITIONS]
OF INCOME TAX, CENTRAL CIRCLE 3(1),
CHENNAI-600 034.

Writ Petitions under Article 226 of the Constitution of India praying that in the circumstances stated therein and in the respective affidavits filed therewith the High Court will be pleased to issue a WRIT OF CERTIORARI or any other order or direction or any other appropriate writ

1.WP No.14968 of 2022
To call for the impugned Notice dated 30/03/2021 issued U/S 148 of the Income Tax Act, 1961 in PAN: AAIPP3264B having DIN and Notice No.ITBA / AST / S / 148 / 2020-21 / 1031945176(1) ITBA e-filing portal for Asst. Year 2017-18 issued by the respondent and the consequential assessment order dated 31/03/2022 in ITBA / AST / S / 147 / 2021-22 / 1042333171(1) in PAN No.AAIPP3264N, passed by the respondent for Asst. Year 2017-18, and quash the same as illegal.

2.WP No.15015 of 2022
To call for the original impugned Notice dated 30/03/2021 issued under Section 148 of the Income Tax Act, 1961 in PAN: AAXPS0401M having DIN and Notice No.ITBA /AST / S / 148 / 2020 - 21 / 1031945182 (1), ITBA -e Filing portal for Asst. year 2017- 18 issued by the respondent and the consequential assessment order dated 31/03/2022 in ITBA /AST / S / 147 / 2021 - 22 / 1042342692 (1) in PAN No: AAXPS0401M for Asst. Year 2017- 18, passed by the respondent, and quash the same as illegal.

3.WMP No.14192 of 2022
To grant ad interim stay of all further proceedings in pursuance of the impugned Notice dated 30/03/2021 issued U/S 148 of the Income Tax Act, 1961 in PAN: AAIPP3264B having DIN and Notice No.ITBA / AST / S / 148 / 2020-21 / 1031945176(1) ITBA e-filing portal for Asst. Year 2017-18 issued by the respondent and the consequential assessment order dated 31/03/2022 in ITBA / AST / S / 147 / 2021-22 / 1042333171 (1) in PAN No.AAIPP3264B, passed by the respondent for Asst. Year 2017-18, pending disposal of the Writ Petition.

4.WMP No.14233 of 2022
To grant Ad Interim Stay of all further proceedings in pursuance of the impugned Notice dated 30/03/2021 issued under Section 148 of the Income Tax Act, 1961 in PAN: AAXPS0401M having DIN and Notice No.ITBA /AST / S / 148 / 2020 - 21 / 1031945182 (1), ITBA/-e Filing portal for Asst.year 2017- 18 issued by the respondent and the consequential assessment order dated 31/03/2022 in ITBA / AST / S / 147 / 2021 - 22 / 1042342692 (1) in PAN No: AAXPS0401M for Asst. Year 2017- 18, passed by the respondent herein pending disposal of the writ Petition.

Order : These petitions and miscellaneous petitions coming on this day for hearing upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of MR.K.RAVI, Advocate for the petitioner in all the petitions and of MR.A.P.SRINIVAS, Senior Standing Counsel for the Respondents in all the petitions, the court made the following order:-

Mr.A.P.Srinivas, learned Senior Standing counsel accepts notice for the respondent and seeks some time to obtain instructions and file a counter.

2. List on 18.07.2022. Counter/written instructions by then with an advance copy served upon the petitioner.

3. Interim stay of recovery till then.

4. Let a copy of the order of Calcutta High Court as relied upon by the respondent be circulated by the next date of hearing.

-sd/-
20/06/2022

/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 3(1), CHENNAI-600 034.

Order

in
W.P.Nos.14968 & 15015 of 2022

and WMP Nos.14192 and 14233 of 2022

Date :20/06/2022

From 26.2.2001 the Registry is issuing certified
copies of the Interim Orders in this format
PA (29/06/2022)