

W.P.No.24215 of 2022 &
WMP.No.23187 of 2022

DR.ANITA SUMANTH, J.

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Mrs.Hema Muralikrishnan, learned Senior Standing Counsel accepts notice for the respondents and seeks some time to obtain instructions and file a counter.

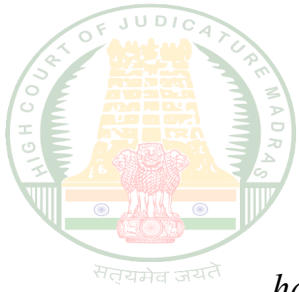
2. The preliminary issue put forth is that the impugned notice under Section 148A(b) of the Income Tax Act, 1961 (in short 'Act') relating to assessment year 2017-18 is barred by limitation, in view of the first proviso to Section 149, which requires the validity of the notice to be tested in light of the provisions of the Act as it stood immediately before the commencing of Finance Act, 2021.

3. I have had an occasion to consider this very issue in W.P.Nos.15034, 16023 and 16025 of 2022 and in the first of these Writ Petitions, I have passed the following order on 16.06.2022:-

“Mr.ANR.Jayaprathap, learned Junior Standing Counsel accepts notice for the respondents and seeks some time to obtain instructions and file a counter.

2. One of the contentions raised by the petitioner is that the impugned notice under Section 148A(b) of the Income Tax Act, 1961 (in short 'Act') relating to assessment year 2013-14 is barred by limitation, in view of the first proviso to Section 149, which requires the validity of the notice to be tested in light of the provisions of the Act as it stood immediately before the commencing of Finance Act, 2021. Seen in this light, the impugned notice ought to have been issued prior to 31.03.2020 and hence would be barred by limitation.

3. According to the learned counsel for the petitioner, the Notification issued under Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 save the position on limitation. Seeing as Finance Act, 2021



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has come into force later.

4. List on 14.07.2022. Counter by then with an advance copy served upon the petitioner.

5. Interim stay till then.

4. In this matter as well, notice under Section 148A(b) of the Act leading to passing of the impugned order has been issued on 11.07.2022. Hence, there shall be interim stay of further proceedings in this case as well, effective till 16.09.2022.

5. List on 16.09.2022 as an item successive to W.P.Nos.15034, 16023 and 16025 of 2022. Counter by then with an advance copy served upon the petitioner.

kbs

08.09.2022

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