



W.P.No.23691 of 2022
and WMP Nos.22632 and 22634 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 the impugned notice under Section 148A(b) of the Income Tax Act, 1961 (in short 'Act') relating to assessment year 2016-17 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 upon considering this issue, I have passed the following order in W.P.No.15034 of 2022 by my order dated 16.06.2022.

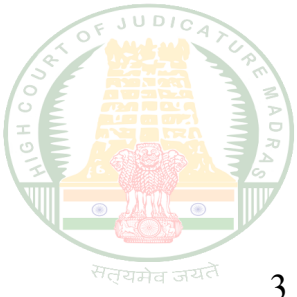
Mr.ANR.Jayaprathap, learned Junior Standing Counsel accepts notice for the respondents and seeks some time to obtain instructions and file a counter.

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 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.



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Dr.ANITA SUMANT



3. In light of the facts and position of law being prima facie one and the same, the same order is taken to be passed in this matter as well.

4. List on 16.09.2022 as an item successive to W.P.No.15034 of 2022.

Counter by then with an advance copy served upon the petitioner.

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02.09.2022

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