

W.P.Nos.2453 of 2024 etc. batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.P.Nos.2453, 14296, 23118, 2457, 2461, 10194, 10600, 14538,
14796, 16057, 16273, 16322, 16644, 19027, 19172, 19070, 19179,
19032, 19051, 19066, 19726, 19999, 20199, 20309, 20437, 20599,
20605, 21565, 22274, 22371, 22550, 22843, 22845, 22863, 23099,
23105, 23754, 24606, 24704, 26622, 26682, 26690, 32585, 34200,
34323, 34328, 34879, 34882 of 2024; 30790 of 2022;
1006 & 5019 of 2025

&

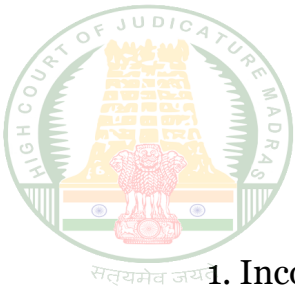
W.M.P.Nos.15523, 25241, 25244, 2683, 2686, 2694 , 11245,
11247, 11246, 11660, 11663, 11667, 15828, 16033, 16034, 17566,
17567, 17867, 17868, 18274, 18278, 20916, 20920, 21035, 21051,
21052, 20914, 21032, 21034, 20881, 20925, 20927, 20870, 20874,
20882, 20883, 20902, 20896, 20923, 20897, 20877, 21601, 21896,
21898, 22109, 22243, 22387, 22538, 23531, 23532, 24264, 24365,
24568, 24889, 24908, 25218, 25224, 25227, 25215, 25991, 26925,
26922, 27025, 29143, 29145, 29207, 29214, 29204, 35415, 35420,
37035, 37033, 37034, 37196, 37811, 37814, 37817 of 2024;
30212, 30215, 30216 of 2022;
1255, 1258, 1253, 1254 & 5567 of 2025

W.P.No.2453 of 2024

Vijay

.. Petitioner

Vs.



W.P.Nos.2453 of 2024 etc. batch

1. Income Tax Officer
Non-Corporate Ward 17(7)
Income Tax Office, BSNL Tower
16, Greams Road
Chennai 600 006.

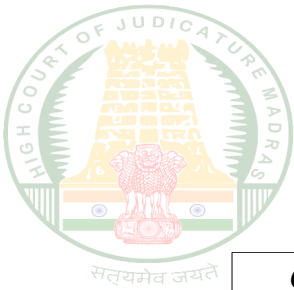
2. National Faceless Assessment Centre
Ministry of Defence
Delhi 110 003.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorari calling for records pertaining to the impugned notice under Section 148 of the Income Tax Act dated 06.04.2022 arising out of the order under Section 148A(d) dated 06.04.2022 for the assessment year 2015-16 relating to PAN: AGUPV8219N for the assessment year 2015-16 on the file of the 1st respondent and all consequential action flowing therefrom and to quash the same.

Appearances :

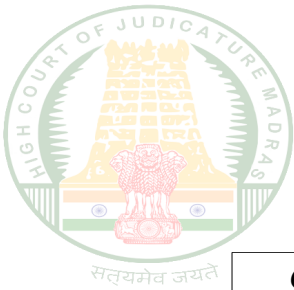
<i>Case Number</i>	<i>For Petitioner</i>	<i>For Respondents</i>
WP Nos.2453, 14296, 23118, 2457 & 2461 of 2024	Mr.P.Madhavan	Mr.AR.L.Sundaresan, Additional Solicitor General Assisted by Dr.B.Ramaswamy Senior Standing Counsel
WP No.10194 of 2024	Mr.A.S.Sriraman	Mrs.S.Premalatha Junior Standing Counsel
WP No.10600 of 2024	Mr.A.S.Sriraman	Mrs.S.Premalatha



W.P.Nos.2453 of 2024 etc. batch

WEB COPY

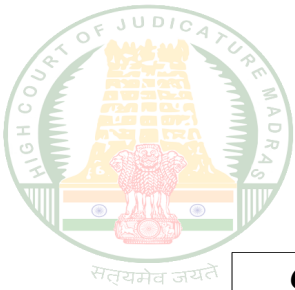
Case Number	For Petitioner	For Respondents
& 30790 of 2022		Junior Standing Counsel
WP No.14538 of 2024	Mr.P.Madhavan	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.14796 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.16057 of 2024	Mr.N.V.Balaji	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.16273 of 2024	Ms.Vandana Vyas	Dr.B.Ramaswamy Senior Standing Counsel
WP No.16322 of 2024	Mr.Veerabathran Prasanth M	Mrs.S.Premalatha Junior Standing Counsel
WP No.16644 of 2024	Mr.Sivaraman R	Mrs.S.Premalatha Junior Standing Counsel
WP Nos.19027, 19172, 19070, 19179, 19032, 19051 & 19066 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.19726 of 2024	Mr.R.Sivaraman	Mrs.S.Premalatha Junior Standing Counsel
WP No.19999 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.20199 of 2024	Ms.Vardhini Karthik For Mr.Rajkumar P	Dr.B.Ramaswamy Senior Standing Counsel
WP No.20309 of 2024	Mr.N.V.Balaji	Dr.B.Ramaswamy



W.P.Nos.2453 of 2024 etc. batch

WEB COPY

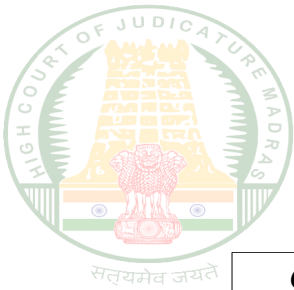
Case Number	For Petitioner	For Respondents
		Senior Standing Counsel
WP No.20437 of 2024	Mr.Sivaraman P	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.20599 of 2024	Mr.R.Venkat Narayanan For M/s.Subbaraya Aiyar Padmanabhan	Mrs.S.Premalatha Junior Standing Counsel
WP No.21565 of 2024	Dr.C.P.Ramaswami	Mr.A.P.Srinivas Senior Standing Counsel
WP No.22274 of 2024	Mr.P.Madhavan	Dr.B.Ramaswamy Senior Standing Counsel
WP No.22371 of 2024	Mr.P.Madhavan	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.22550 of 2024	Mr.Sivaraman R	Mr.B.Ramana Kumar Senior Standing Counsel
WP Nos.22843 & 22845 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Mr.B.Ramana Kumar Senior Standing Counsel Assisted by Mr.S.Prabhu Mukunth Arunkumar Junior Standing Counsel
WP No.22863 of 2024	Mr.P.Madhavan	Mr.B.Ramana Kumar Senior Standing Counsel
WP Nos.23099 & 23105 of 2024	Mr.R.Sivaraman	Dr.B.Ramaswamy Senior Standing Counsel



W.P.Nos.2453 of 2024 etc. batch

WEB COPY

Case Number	For Petitioner	For Respondents
WP No.23754 of 2024	Mr.S.P.Chidambaram	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.24606 of 2024	Mr.T.Banusekar	Mrs.S.Premalatha Junior Standing Counsel
WP No.24704 of 2024	Mr.Suhrith Parthasarathy	Mr.V.Mahaligam Senior Standing Counsel
WP No.26622 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP Nos.26682 & 26690 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Dr.B.Ramaswamy Senior Standing Counsel
WP No.32585 of 2024	Mr.Sivaraman R	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.34200 of 2024	Mr.A.S.Sriraman	Mr.B.Ramana Kumar Senior Standing Counsel
WP Nos.34323 & 34328 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Mr.V.Mahalingam Senior Standing Counsel
WP Nos.34879 & 34882 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Mr.V.Mahalingam Senior Standing Counsel
WP No.1006 of 2025	Mr.A.S.Sriraman	Mr.V.Mahalingam Senior Standing Counsel
WP No.5019 of 2025	Mr.P.Madhavan	Dr.B.Ramaswamy



W.P.Nos.2453 of 2024 etc. batch

WEB COPY

Case Number	For Petitioner	For Respondents
		Senior Standing Counsel

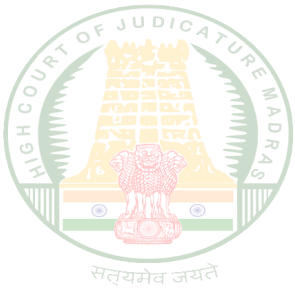
COMMON ORDER
(Order of the Court was made
by the Hon'ble Chief Justice)

These petitions, we are informed, are pending before the learned Single Judge, in which, the assesseees have challenged the notices alleging, *inter alia*, that the notices are not valid on the ground that they have been issued by a Jurisdictional Assessment Officer (JAO) and not Faceless Assessment Officer (FAO).

2. Today, in a separate order, we have held, relying on a judgment of the Bombay High Court in ***Hexaware Technologies Limited v. Assistant Commissioner of Income Tax***¹ that non-issuance of notice by FAO will make the notice invalid.

3. Counsel states that, therefore, this Court may dispose these petitions accordingly.

¹ [2024] 162 taxmann.com 225 (Bom.); 464 ITR 430 (Bom.)



W.P.Nos.2453 of 2024 etc. batch

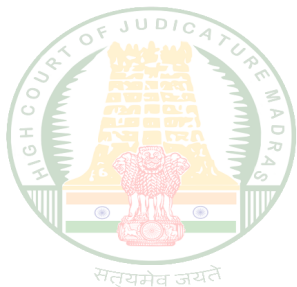
WEB COPY

4. By consent, these petitions are taken up on board. In view of the order passed by us today in a batch of writ petitions starting with W.P.No.22402 of 2024, notices in these petitions are also quashed and set aside.

5. Mr.Sundaresan states that if the judgment in *Hexaware Technologies Limited* (supra) is interfered with by the Apex Court, then liberty be given to the Revenue to take steps as available in accordance with law to revive these notices. Certainly, Revenue will be permitted to revive the show cause notices already issued and take further proceedings in accordance with law.

6. If there are any orders passed consequent to the notices issued, which have been quashed by this order, those consequential orders also stand quashed and set aside.

7. Petitions are disposed. There shall be no order as to costs. Consequently, all the interim applications are closed.



W.P.Nos.2453 of 2024 etc. batch

WEB COPY

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

24.06.2025

Index : Yes/No
Neutral Citation : Yes/No

Note to Registry:

Registry shall type cause title, prayer etc.
in other writ petitions.

kpl

To

1. Income Tax Officer
Non-Corporate Ward 17(7)
Income Tax Office, BSNL Tower
16, Greaves Road, Chennai 600 006.
2. National Faceless Assessment Centre
Ministry of Defence, Delhi 110 003.



WEB COPY

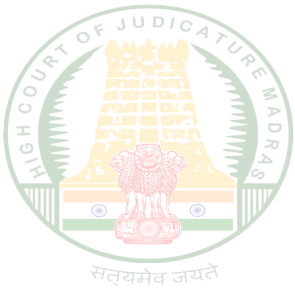
W.P.Nos.2453 of 2024 etc. batch

THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN,J.

(kpl)

W.P.Nos.2453 of 2024 etc. batch

24.06.2025



WEB COPY

W.P.Nos.2453 of 2024 etc. batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.P.Nos.2453, 14296, 23118, 2457, 2461, 10194, 10600, 14538,
14796, 16057, 16273, 16322, 16644, 19027, 19172, 19070, 19179,
19032, 19051, 19066, 19726, 19999, 20199, 20309, 20437, 20599,
20605, 21565, 22274, 22371, 22550, 22843, 22845, 22863, 23099,
23105, 23754, 24606, 24704, 26622, 26682, 26690, 32585, 34200,
34323, 34328, 34879, 34882 of 2024; 30790 of 2022;
1006 & 5019 of 2025

W.P.No.2453 of 2024

Vijay

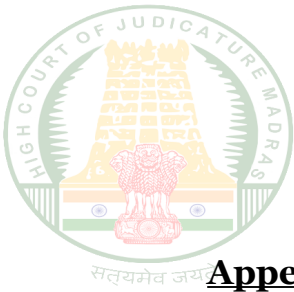
.. Petitioner

Vs.

1. Income Tax Officer
Non-Corporate Ward 17(7)
Income Tax Office, BSNL Tower
16, Greams Road
Chennai 600 006.

2. National Faceless Assessment Centre
Ministry of Defence
Delhi 110 003.

.. Respondents

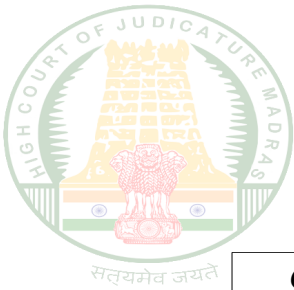


W.P.Nos.2453 of 2024 etc. batch

Appearances :

WEB COPY

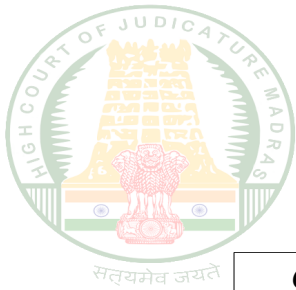
Case Number	For Petitioner	For Respondents
WP Nos.2453, 14296, 23118, 2457 & 2461 of 2024	Mr.P.Madhavan	Mr.AR.L.Sundaresan, Additional Solicitor General Assisted by Dr.B.Ramaswamy Senior Standing Counsel
WP No.10194 of 2024	Mr.A.S.Sriraman	Mrs.S.Premalatha Junior Standing Counsel
WP No.10600 of 2024 & 30790 of 2022	Mr.A.S.Sriraman	Mrs.S.Premalatha Junior Standing Counsel
WP No.14538 of 2024	Mr.P.Madhavan	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.14796 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.16057 of 2024	Mr.N.V.Balaji	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.16273 of 2024	Ms.Vandana Vyas	Dr.B.Ramaswamy Senior Standing Counsel
WP No.16322 of 2024	Mr.Veerabathran Prasanth M	Mrs.S.Premalatha Junior Standing Counsel
WP No.16644 of 2024	Mr.Sivaraman R	Mrs.S.Premalatha Junior Standing Counsel
WP Nos.19027, 19172, 19070, 19179, 19032,	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel



W.P.Nos.2453 of 2024 etc. batch

WEB COPY

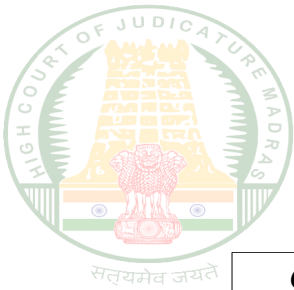
Case Number	For Petitioner	For Respondents
19051 & 19066 of 2024		
WP No.19726 of 2024	Mr.R.Sivaraman	Mrs.S.Premalatha Junior Standing Counsel
WP No.19999 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.20199 of 2024	Ms.Vardhini Karthik For Mr.Rajkumar P	Dr.B.Ramaswamy Senior Standing Counsel
WP No.20309 of 2024	Mr.N.V.Balaji	Dr.B.Ramaswamy Senior Standing Counsel
WP No.20437 of 2024	Mr.Sivaraman P	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.20599 of 2024	Mr.R.Venkat Narayanan For M/s.Subbaraya Aiyar Padmanabhan	Mrs.S.Premalatha Junior Standing Counsel
WP No.21565 of 2024	Dr.C.P.Ramaswami	Mr.A.P.Srinivas Senior Standing Counsel
WP No.22274 of 2024	Mr.P.Madhavan	Dr.B.Ramaswamy Senior Standing Counsel
WP No.22371 of 2024	Mr.P.Madhavan	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.22550 of 2024	Mr.Sivaraman R	Mr.B.Ramana Kumar Senior Standing Counsel
WP Nos.22843 & 22845 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya	Mr.B.Ramana Kumar Senior Standing Counsel



W.P.Nos.2453 of 2024 etc. batch

WEB COPY

Case Number	For Petitioner	For Respondents
	Aiyar Padmanabhan	Assisted by Mr.S.Prabhu Mukunth Arunkumar Junior Standing Counsel
WP No.22863 of 2024	Mr.P.Madhavan	Mr.B.Ramana Kumar Senior Standing Counsel
WP Nos.23099 & 23105 of 2024	Mr.R.Sivaraman	Dr.B.Ramaswamy Senior Standing Counsel
WP No.23754 of 2024	Mr.S.P.Chidambaram	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.24606 of 2024	Mr.T.Banusekar	Mrs.S.Premalatha Junior Standing Counsel
WP No.24704 of 2024	Mr.Suhrith Parthasarathy	Mr.V.Mahaligam Senior Standing Counsel
WP No.26622 of 2024	Mr.A.S.Sriraman	Dr.B.Ramaswamy Senior Standing Counsel
WP Nos.26682 & 26690 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Dr.B.Ramaswamy Senior Standing Counsel
WP No.32585 of 2024	Mr.Sivaraman R	Mr.B.Ramana Kumar Senior Standing Counsel
WP No.34200 of 2024	Mr.A.S.Sriraman	Mr.B.Ramana Kumar Senior Standing Counsel
WP Nos.34323 &	Mr.R.Venkat Narayanan	Mr.V.Mahalingam



W.P.Nos.2453 of 2024 etc. batch

WEB COPY

Case Number	For Petitioner	For Respondents
34328 of 2024	For M/s. Subbaraya Aiyar Padmanabhan	Senior Standing Counsel
WP Nos.34879 & 34882 of 2024	Mr.R.Venkat Narayanan For M/s. Subbaraya Aiyar Padmanabhan	Mr.V.Mahalingam Senior Standing Counsel
WP No.1006 of 2025	Mr.A.S.Sriraman	Mr.V.Mahalingam Senior Standing Counsel
WP No.5019 of 2025	Mr.P.Madhavan	Dr.B.Ramaswamy Senior Standing Counsel

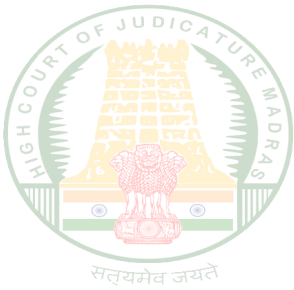
COMMON ORDER

(Order of the Court was made
by the Hon'ble Chief Justice)

In the order dated 24.06.2025 passed in the above petitions, the following paragraphs shall be inserted before paragraph 7 and paragraphs renumbered:

“7. Keeping open all rights and contentions of parties, including liberty to apply to this Court in case the Revenue succeeds before the Apex Court for revival of these petitions, the notices issued in these petitions are quashed and set aside.

8. In these petitions, apart from the issue of notices



WEB COPY

W.P.Nos.2453 of 2024 etc. batch

issued by JAO instead of FAO, all or many of the issues which were considered in Hexaware Technologies Ltd (supra) are involved.

9. To the extent the issues raised in Hexaware Technologies Ltd (supra) are not covered, those are kept open to be raised at the appropriate stage.

2. Paragraph 7 of the order dated 24.06.2025 shall be replaced with:

“With the liberty as noted above, petitions are disposed of. There shall be no order as to costs. Consequently, all interim applications are closed.”

3. Rest of the order remain unaltered. Original order to be corrected.

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

03.07.2025

kpl