

WP Nos.22402 of 2024 etc. batch

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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

WP Nos.22402, 34604, 35731, 21945, 22410, 31769, 33052, 33054,
33105, 38637, 38726, 39268, 16630, 19267, 21942 of 2024;
13667, 13669 of 2023; 59 and 63 of 2025
and

WMP Nos.13336, 13340, 13342 of 2023;
18249, 18251, 21131, 21132, 35814, 35815, 38592, 41846, 41847, 35817,
23925, 23929, 24404, 24409, 34519, 34520, 35818, 35860, 35861, 37528,
37531, 38591, 41930, 41931, 42530, 42531 of 2024
and 69, 72, 76 and 79 of 2025

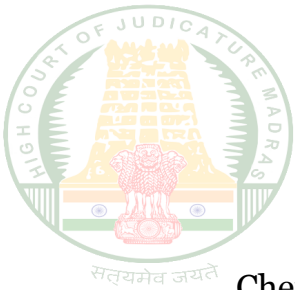
WP No.22402 of 2024

TVS Credit Services Limited
12, Khader Nawaz Khan Road
Chaitanya, Greams Road SO
Nungambakkam
Chennai 600 006
rep by its Chief Financial Officer

: Petitioner

Vs

1. Deputy Commissioner of Income Tax
Corporate Circle 3(1)
No.121, Nungambakkam High Road



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Chennai-600 034

2.The Chief Commissioner Of Income Tax 1

No.121 Nungambakkam High Road

Chennai 600 034.

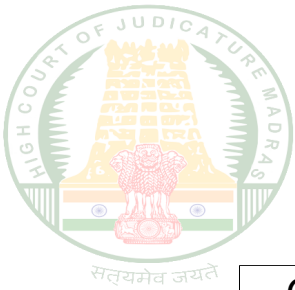
: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Petitioner on the file of 1st Respondent and quash the Impugned Order u/s.148A(d) of the Income Tax Act 1961, dated 01.05.2024 in DIN and Notice No.ITBA/AST/F/148A/2024-25/1064547982(1) passed by the 1st respondent for the Assessment Year 2017-18 in PAN.AADCTo724A.

along with batch cases

Appearances :

Case Number	For Petitioner	For Respondents
WP No.22402 of 2024	Mr.R.Venkatnarayanan, for M/s.Subbaraya Aiyar Padmanabhan	Mr.AR.L.Sundaresan, A.S.G., assisted by Mr.V.Mahalingam
WP Nos.13667, 13669 of 2023	Mr.M.Vijayan, for M/s.King and Partridge	Mr.AR.L.Sundaresan, A.S.G., assisted by Dr.B.Ramaswamy
WP No.38726 of 2024	Mr.G.Ashokapathy, for M/s.Pass Associates	Mr.AR.L.Sundaresan, A.S.G., assisted by Dr.B.Ramaswamy
WP No.19267 of 2024	Ms.Vandana Vyas	Mr.AR.L.Sundaresan, A.S.G., assisted by Mr.V.Mahalingam
WP No.33054 of 2024	Mr.A.S.Sriraman	Mr.AR.L.Sundaresan, A.S.G., asst. by Mr.B.Ramana Kumar
WP No.35731 of 2024	Mr.M.Varun Pandian	Mr.AR.L.Sundaresan, A.S.G., assisted by Dr.B.Ramaswamy
WP No.38637 of 2024	Mr.Rahul Sateerja	Mr.AR.L.Sundaresan, A.S.G., assisted by Mr.V.Mahalingam
WP No.31769 of 2024	Mr.R.Sivaraman	Mr.AR.L.Sundaresan, A.S.G., assisted by Mr.V.Mahalingam
WP No.33052 of	Mr.A.S.Sriraman	Mr.AR.L.Sundaresan, A.S.G.,



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Case Number	For Petitioner	For Respondents
2024		asst. by Mr.B.Ramana Kumar
WP No.33105 of 2024	Mr.N.V.Balaji	Mr.AR.L.Sundaresan, A.S.G., assisted by Dr.B.Ramaswamy
WP No.39268 of 2024	Mr.B.Sivaraman	Mr.AR.L.Sundaresan, A.S.G., asst. by Mr.B.Ramana Kumar
WP No.21945 of 2024	Ms.Vandana Vyas	Mr.AR.L.Sundaresan, A.S.G., assisted by Mr.V.Mahalingam
WP No.21942 of 2024	Ms.Vandana Vyas	Mr.AR.L.Sundaresan, A.S.G., assisted by Mr.V.Mahalingam
WP No.22410 of 2024	Mr.R.Venkat Narayanan, for M/s.Subbaraya Aiyar Padmanabhan	Mr.AR.L.Sundaresan, A.S.G., assisted by Mr.V.Mahalingam
WP No.34604 of 2024	Mr.N.V.Balaji	Mr.AR.L.Sundaresan, A.S.G., assisted by Dr.B.Ramaswamy
WP No.59 of 2025	Mr.B.Sivaraman	Mr.AR.L.Sundaresan, A.S.G., assisted by Dr.B.Ramaswamy
WP No.63 of 2025	Mr.B.Sivaraman	Mr.AR.L.Sundaresan, A.S.G., assisted by Dr.B.Ramaswamy
WP No.16630 of 2024	Mr.SP. Chidambaram	Mr.AR.L.Sundaresan, A.S.G., assisted by Dr.B.Ramaswamy

COMMON ORDER

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

All these petitions got listed in view of difference of opinion between two learned Single Judges.

2. Learned Single Judge in order dated 20.12.2024 in WP Nos.25223 of 2024 held that it does not matter if the Jurisdictional Assessing Officer



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(JAO) issues the notice and it is not mandatory that it should be issued by the Faceless Assessment Officer (FAO). Another learned Single Judge in order dated 21.04.2025 in WP No.22402 of 2024 and batch cases, followed what was held by the Bombay High Court in ***Hexaware Technologies Ltd vs. Assistant Commissioner of Income Tax***¹; and opined that it was mandatory for the FAO to issue notice and issuance of notice by JAO would make the notice invalid.

3. Learned Single Judge thereafter directed the matter to be placed before the Chief Justice for constituting a Division Bench to consider the divergent views. It is, therefore, all these matters were listed before us today.

4. We follow the law as laid down in *Hexaware Technologies Ltd (supra)*, the said judgment was authored by one of us (Chief Justice), that it is mandatory for the FAO to issue the concerned notices and issuance thereof by the JAO would make the notice invalid.

¹ [2024] 162 taxmann.com 225 (Bombay)



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5. Counsels for assesseees are *ad idem* that the law as laid down in *Hexaware Technologies Ltd (supra)* will apply. Learned Additional Solicitor-General, however, submits that the Revenue does not accept the law as laid down in *Hexaware Technologies Ltd (supra)*; and that there is a special leave petition filed against the order and judgment in *Hexaware Technologies Ltd (supra)* and the same is expected to be taken up after the Supreme Court reopens.

6. Admittedly, learned Additional Solicitor-General, in fairness, states that there is no stay. Therefore, the law as laid down by *Hexaware Technologies Ltd (supra)* applies.

7. It is clarified that if the Apex Court reverses the judgment of *Hexaware Technologies Ltd (supra)*, parties will be governed by the decision of the Apex Court.

8. 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



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quashed and set aside.

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9. In these petitions, apart from the issue of notices issued by JAO instead of FAO, all or many of the issues which were considered in *Hexaware Technologies Ltd (supra)* are involved.

10. 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.

11. With the liberty as noted above, all petitions stand disposed of holding in favour of assesseees. There will be no order as to costs. Consequently, the interim applications also stand disposed of.

(K.R.SHRIRAM, C.J.)

(SUNDER MOHAN, J.)

24.06.2025

Index : Yes/No

Neutral Citation : Yes/No

tar

Registry to note:

Registry shall type cause title, prayer etc.



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in other writ petitions.

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To

- 1.The Deputy Commissioner of Income Tax
Corporate Circle 3(1)
No.121, Nungambakkam High Road
Chennai-600 034
- 2.The Chief Commissioner Of Income Tax 1
No.121 Nungambakkam High Road
Chennai 600 034.



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SUNDER MOHAN, J.

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