



12 मार्च 2021 - 15 अगस्त 2023

**आयकर अपीलीय अधिकरण, चेन्नई पीठ**  
**O/o. INCOME TAX APPELLATE TRIBUNAL**  
**A-3, 2<sup>ND</sup> FLOOR, RAJAJI BHAVAN,**  
**BESANT NAGAR, CHENNAI 600 090.**

F.No.1.Jd(ATM)/2025

Dated the 4<sup>th</sup> July 2025

**CIRCULAR**

It is brought to the kind notice that the Hon'ble Madras High Court in the case of M/s TVS Credit Services Limited v. DCIT in WP Nos.22402 / 2024 dated 24.06.2025 by following the judgement of the Hon'ble Bombay High Court in the case of Hexaware Technologies Ltd vs. ACIT had held that the notices issued under Section 148 of the Act by the Jurisdictional Assessing Officer on or after 29.03.2022 is invalid and quashed such notices.

In light of the above binding judicial precedent, the stakeholders namely the members from the Bar / the Departmental Representatives are requested to share the cases which would be covered by the ratio laid down by the aforesaid decision of the Jurisdictional High Court to list such appeals for consolidated hearing.

Sd/-  
 GEORGE GEORGE.K  
 VICE-PRESIDENT (CZ)

By Order

  
 DRAWING AND DISBURSING OFFICER

Copy to

- ✓ (1) The Secretary, Revenue Bar Association, ITAT Chennai
- (2) The Departmental Representative, ITAT Chennai
- (3) The Notice Board, ITAT Chennai.



WP Nos.22402 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

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

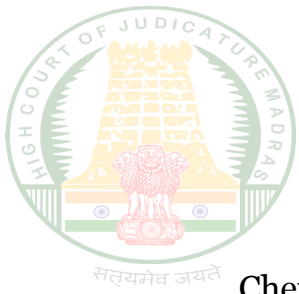
**WP No.22402 of 2024**

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



WP Nos.22402 of 2024 etc. batch

Chennai-600 034  
2.The Chief Commissioner Of Income Tax 1  
No.121 Nungambakkam High Road  
Chennai 600 034.

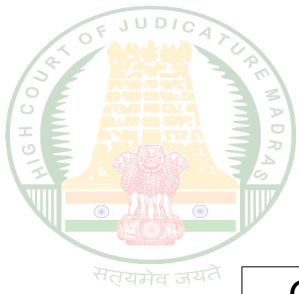
: Respondents

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.AADCT0724A.

along with batch cases

**Appearances :**

<b>Case Number</b>	<b>For Petitioner</b>	<b>For Respondents</b>
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 Sateeja	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.,



WP Nos.22402 of 2024 etc. batch

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<b>Case Number</b>	<b>For Petitioner</b>	<b>For Respondents</b>
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***<sup>1</sup>; 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.

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<sup>1</sup> [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.

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.





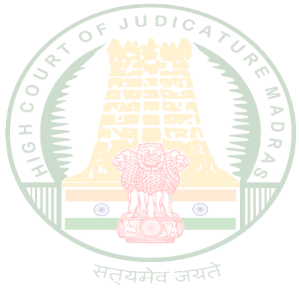
WP Nos.22402 of 2024 etc. batch

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  
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WP Nos.22402 of 2024 etc. batch

THE HON'BLE CHIEF JUSTICE  
AND

SUNDER MOHAN, J.

(tar)

WP Nos.22402 of 2024 etc. batch

24.06.2025