

Court No. - 3

Case :- WRIT TAX No. - 114 of 2022

Petitioner :- Amar Omar

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Ashok Trivedi,Rahul Trivedi

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan

Hon'ble Surya Prakash Kesarwani,J.

Hon'ble Jayant Banerji,J.

Heard learned counsel for the petitioner, learned A.S.G.I. for the respondent no. 1 Union of India and Shri Praveen Kunal, learned counsel for the respondents no. 2 and 3 Income Tax Department.

This writ petition has been filed, praying for the following reliefs:

"i) To issue a writ, order or direction in the nature of Certiorari quashing the Impugned Notice dated 28.4.2021 (Annexure No. 2) U/s. 148 of Income Tax Act, 1961 for Assessment Year 2014-15 issued by Assessing Officer of Ward-1 (3)(1), Kanpur to the Petitioner/Assessee;

ii) To hold that the explanation is invalid/ultravires which has been appended to Clause A(a) of CBDT Notification No. 20 of 2021, dated 31.3.2021 and explanation to clause A(b) of CBDT of Notification No. 38. of 2021, dated 27.4.2021 which were issued under the Powers vested U/s. 3/1 of the Act No. 38 of 2020 namely "THE TAXATION AND OTHER LAWS (RELAXATION AND AMENDMENT OF CERTAIN PROVISIONS), ACT, 2020 coming into force on 31.3.2020 (Annexure No. 7)."

All the learned counsel for the parties jointly state that the controversy involved in the present writ petition is squarely covered by the **Division Bench judgement dated 30.09.2021 (as corrected by the order dated 08.10.2021) in Writ Tax No. 524 of 2021 (Ashok Kumar Agarwal Vs. Union of India and others)** and, therefore, the impugned notice may be quashed and the present writ petition may also be disposed off on the same terms and conditions.

In view of the joint statement made by the learned counsel for the parties, the impugned notice is hereby quashed and the writ petition is **disposed off** on the same terms and conditions as provided in the judgement of **Ashok Kumar Agarwal** (supra).

Order Date :- 10.2.2022

o.k.