BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.07.2026

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.30962 of 2024
and
W.M.P.(MD) Nos.26021 & 26022 of 2024

Geeco Enercon Private Limited,
Rep. by Director – Finance
Mr.C.Gunasekaran,
No.D/6-C, SIDCO Industrial Estate,
Thuvakudi, Trichy 620 015. ... Petitioner

Vs.

The Deputy Commissioner of Income Tax,
Circle 1(1) Trichy, 2nd Floor,
Trichy-Main Building,
Williams Road, Cantonment,
Trichy 620 015. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the order bearing reference No.ITBA/COM/F/17/2024-25/1068224256(1) dated 31.08.2024 and consequential reopening Notice under Section 148 of the Act bearing DIN.ITBA/COM/F/17/2024-25/1068225804(1) dated 31.08.2024, passed by the Deputy Commissioner of Income Tax, Circle 1(1), Trichy, the respondent herein and quash the same.

For Petitioner : Mr.G.Shiva Kumar

For Respondent : Mr.J.Parekh Kumar
Senior Standing Counsel

ORDER

In this Writ Petition, the petitioner has challenged the impugned order dated 31.08.2024 passed under Section 148A(d) of the Income Tax Act, 1961 and the consequential notice dated 31.08.2024 issued under Section 148 of the Income Tax Act, 1961.

2. The dispute pertains to the Assessment Year 2015-2016. The limitation for initiating proceedings under the amended Section 148 of the Income Tax Act, 1961, with effect from 01.04.2021, read with Section 149 of the Income Tax Act, 1961, would be three years and ten years from the end of the relevant assessment year, provided that the limitation under the old regime had not expired. This is in terms of the first proviso to Section 149 of the Income Tax Act, 1961, which came into force with effect from 01.04.2021.

3. Under the old regime, the limitation periods of four years and six years would have expired on 31.03.2020 and 31.03.2022, respectively.

Under the new regime, the limitation periods of three years and ten years expired on 31.03.2019 and 31.03.2026, respectively.

4. Admittedly, in the present case, the notice under Section 148 of the Income Tax Act, 1961 was issued as early as 04.02.2021 under the old regime, which eventually culminated in an assessment order dated 25.03.2022 passed under Section 143(3) read with Section 147 of the Income Tax Act, 1961, as it stood prior to 01.04.2021.

5. It is noticed that after the aforesaid assessment order was passed, a fresh notice under Section 148A(b) of the Income Tax Act, 1961 was issued on 23.08.2024. The power to issue a notice under Section 148 of the Income Tax Act, 1961 is curtailed by the first proviso to Section 149 of the Income Tax Act, 1961, as amended with effect from 01.04.2021. If the limitation prescribed under the old regime had already expired, there is no question of issuing a notice under Section 148 of the Income Tax Act, 1961 under the new regime.

6. Admittedly, in the present case, the limitation for issuing a notice within the extended period of six years under the old regime had already

expired on 31.03.2022. Therefore, the initiation of further proceedings under Section 148A(b) of the Income Tax Act, 1961 for issuing a notice under Section 148 of the said Act under the new regime on 23.08.2024 is clearly barred by limitation.

7. Accordingly, the impugned order dated 31.08.2024 passed under Section 148A(d) of the Income Tax Act, 1961 and the consequential notice issued under Section 148 of the said Act are held to be without jurisdiction. Consequently, both the impugned order and the consequential notice are quashed.

8. Accordingly, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

20.07.2026

JEN
NCC : Yes / No
Index : Yes / No

To

The Deputy Commissioner of Income Tax,
Circle 1(1) Trichy, 2nd Floor,
Trichy-Main Building,
Williams Road, Cantonment,
Trichy 620 015.

C.SARAVANAN, J.

JEN

W.P.(MD) No.30962 of 2024

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