

**The High Court Of Madhya Pradesh**

**WP-15243-2021**

*(VIJAY KUMAR DEVNANI Vs INCOME TAX OFFICER AND OTHERS)*

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**Jabalpur, Dated : 18-08-2021**

**Heard through Video Conferencing.**

Shri Milind Sharma, Advocate and Shri Ravi Kant Patidar,

Advocate for the petitioner.

Issue notice.

Mr. Sanjay Lal, Advocate accepts notice on behalf of the respondents.

Regard being had to the similitude of the questions involved, on the joint request of the parties, the matter is being heard on the question of admission and interim relief.

Learned counsel for the petitioner submits that the petitioner has challenged the Constitutionality of certain provisions of CBDT Notification No.20/2021 dated 31.03.2021 and Notification No.38/2021 dated 27.04.2021.

The similar challenge to Constitutionality of these provisions is made before the various High Courts. The High Court of Delhi in **WP(C) No.6442/2021 & CM APPL.20217/2021 (Mudra Finance Limited vs. Income Tax Officer Ward 17(1), Delhi & in WP(C) No.6176/2021 (Mon Mohan Kholi vs. Assistant Commissioner of Income Tax & Anr.)**, High Court of Bombay in **W . P . No.1334/2021 (Tata Communications Transformation Services Limited vs. Assistant Commissioner of Income Tax 14(1)(2), Mumbai & Others** and High Court of Calcutta in **WPO No.244/2021 (Babaria Properties and Investments Private Limited & Anr. vs. Union of India and others)** have entertained the similar petitions and granted interim protection to the petitioners therein.

Learned counsel for the respondents prayed for time to file reply but did not dispute the aforesaid contentions of learned counsel for the petitioner that similar petitions have been entertained by other High Courts and interim

protection has been granted.

Considering the aforesaid, the respondents are permitted to file reply in the matter.

Till the next date of hearing, no coercive action be taken against the petitioner pursuant to the impugned notifications.

**List for analogous hearing alongwith W.P. Nos. 13427/2021, 13483/2021 and 15207/2021.**

(MOHAMMAD RAFIQ)  
CHIEF JUSTICE

(VIJAY KUMAR SHUKLA)  
JUDGE

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