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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1501 OF 2016

V. Resources India Pvt. Ltd. ..Petitioner
Versus
The Deputy Commissioner of
Income Tax, Central Circle-1 & Ors. ..Respondents

....
Mr. J. D. Mistri, Senior Counsel, a/w Madhur Agarwal i/b. Atul Jasani for the Petitioner.
Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the Respondents.
....

CORAM: M. S. SANKLECHA &
A. K. MENON, JJ.

DATE : 5th JULY, 2016

P.C.:

1. At the request of the learned counsel appearing for the parties, the Petition is being finally disposed of at the stage of admission.

2. This Petition under Article 226 of the Constitution of India challenges notices dated 8th June, 2016, 14th June, 2016 and 23rd June, 2016. All issued under Section 142(1) of the Income Tax Act, 1961 (the Act) in respect of the assessment years 2008-09, 2009-2010 and 2011-12 to 2014-15.

3. It is an agreed position between the parties that the issue arising herein is identical to the one arising in the case of its group company in Writ Petition No.1502 of 2016. In fact except the notices issued under Section 142(1) of the Act being different in the other Petition, the basis of the challenge to the validity of the impugned notice is identical in both Petitions i.e. the common order dated 10th May, 2016 passed by Settlement Commission.

4. We have today by a separate order allowed the Writ Petition No.1502 of 2016 by setting aside the notices impugned therein. However, liberty was granted to the Revenue to move the Settlement Commission for clarification/rectification of its order dated 10th May, 2016. We also clarified that in case the time to issue the impugned notices has not expired, a further period of six weeks be excluded for computing the period to issue such notices.

5. It is an agreed position between the parties that for the reasons indicated in our order passed today in Writ Petition No.1502 of 2016 the impugned notices be set aside on identical terms.

6. In the above view, we quash and set aside the impugned notices dated 8, 14th and 23rd June, 2016. Liberty is given to the Revenue to

approach the Settlement Commission for clarification/rectification of order dated 10th May, 2016. It is also made clear that in case the period to issue the impugned notices has not expired, a further period of six weeks would be excluded for computing the period of limitation.

7. The Petition is allowed in above terms. No order as to costs.

(A. K. MENON, J.) **(M. S. SANKLECHA, J.)**

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