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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 33 OF 2018
WITH
WRIT PETITION NO. 34 OF 2018

Multi Commodity Exchange of India Ltd. … Petitioner
Versus
The Deputy Commissioner of Income Tax & Ors. …Respondents

Mr. Riyaz Padvekar, with Mr. Girish Dave, Mr. Mandar Vaidya and Mr. T. Padvekar, i/b Dave & Padvekar Associates for the Petitioner.
Mr. N.C. Mohanty, for the Respondents.

CORAM: M.S.SANKLECHA & RIYAZ I. CHAGLA, JJ.
DATED: 24TH FEBRUARY 2018

PC:-

1. These two Petitions challenge the common order dated 15 September 2017 passed by Respondent No.2 – Commissioner of Income Tax and the common communication dated 16 October 2017 issued by Respondent No.1 – Deputy Commissioner of Income Tax to the Chartered Accountant i.e. M/s. Mukund M. Chitale and Company.

2. The common impugned order and the common notice arise on account of appointment M/s. Mukund M. Chitale & Company as special Auditor in terms of Section 142 (2A) of the Income Tax Act,

1961 (“**the Act**”) *inter alia* for assessment year 2010-11 and 2011-12.

3. The impugned orders and notice were issued in a pending reassessment proceedings commenced by two notices dated 1st June 2017 in respect of Assessment Year 2012-13 and 2013-14 under Section 148 of the Act. The Petitioners being aggrieved with the two reopening notices dated 1st June 2017 had filed Writ Petition No. 134 of 2018 and 451 of 2018 challenging the reopening notice dated 1st June 2017 in respect of Assessment Year 2012-13 & 2013-14 respectively. We have by separate orders, one passed yesterday in respect of Writ Petition No. 134 of 2018 for Assessment Year 2012-13 and the other Writ Petition No. 451 of 2018 relating to Assessment Year 2013-14, admitted both Petitions. We have while admitting Writ Petition Nos. 134 and 451 of 2018 also granted an interim stay restraining the Revenue from acting upon the impugned notices dated 1st June 2017 relating to Assessment Year 2012-13 and 2013-14 till the final disposal of the Petition.

4. In the above view, Mr. Padvekar, the learned counsel appearing for the Petitioners seeks to withdraw both these

Petitions, with liberty to file Petitions on this very issue in case the Petitioners fails in its Writ Petition No. 134 of 2018 and 451 of 2018. Liberty as prayed for granted.

5. Writ Petitions are disposed of as withdrawn with liberty aforesaid. No order as to costs.

(RIYAZ I. CHAGLA J.) **(M.S.SANKLECHA, J.)**