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

WRIT PETITION NO. 2046 OF 2019
with
WRIT PETITION NO. 2048 OF 2019

EBR Developers and Anr. … Petitioners

V/s.

Union of India and Anr. ... Respondents.

Ms. Neha Anchilia i/b. Agrud Partners for the Petitioners.

Mr. N.C. Mohanthy for the Respondents.

CORAM : M.S. SANKLECHA &
NITIN JAMDAR, JJ.

DATE : 21 AUGUST 2019.

***P.C.* :-**

In these two Petitions under Article 226 of the Constitution of India the Petitioners have challenged the two orders dated 2 August 2018 rejecting the Petitioners' application seeking to rectify the orders dated 22 March 2018 under Section 264 of the Income Tax Act, 1961 (the Act). Both these two Petitions related to Assessment Years 2009-10 and 2010-11.

2. It is an agreed position between the parties that an identical/similar challenge by a sister concern of the Petitioners being *EBR Enterprises & Anr. v/s. Union of India & Anr*. (*Writ Petition 1415 of 2019*) was not entertained by this Court. By an order dated 4 June 2019 the above Petition i.e. Writ Petition No. 1415 of 2019 was dismissed. It is undisputed position before us that the above decision would apply to these Petitions also.

3. Therefore, for the reasons indicated in *EBR Enterprises & Anr.* (supra), these two Petitions are dismissed.

NITIN JAMDAR, J. **M.S. SANKLECHA, J .**