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

WRIT PETITION NO. 917 OF 2020

Ebay International AG

...Petitioner

Versus

Asstt. Commissioner of Income Tax & Anr.

...Respondents

Mr. Nishant Thakkar with Mr. Hiten Chande and Ms. Jasmin Aamalsadvala i/b. PDS Legal for the Petitioner.

Mr. Parag Vyas with Mr. P.A. Narayanan and Ms. Karuna Yadav for the Respondents.

CORAM : K.R. SHRIRAM &
R.I. CHAGLA, JJ.

DATE : 13 SEPTEMBER, 2021.

ORDER :

1. Though various grounds have been raised in this Petition, the primary ground which is canvassed is that the Respondent No.1 has not even issued show cause notice before passing impugned order under Section 154 of the Act. In the Affidavit in Reply which is filed according to Mr. Vyas only to submit that there is an alternate efficacious remedy, the fact that no notice was also

issued before passing the order under Section 154 of the Act has not been denied. Mr. Vyas in fairness agreed that no such notice has been issued. In the circumstances, the order dated 30th September, 2019 is hereby quashed and set aside. It is open to Respondents to take such steps as advised in accordance with law.

2. Petition disposed.

[R.I. CHAGLA J.]

[K.R. SHRIRAM, J.]