

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

WRIT PETITION NO. 568 OF 2021

Sushil Bhatia HUF ... Petitioner.

V/s.

Principal Commissioner of Income Tax,
Mumbai -19 & Ors. ... Respondents.

**WITH
WRIT PETITION NO. 650 OF 2021**

Sushil Bhatia HUF ... Petitioner.

V/s.

Principal Commissioner of Income Tax,
Mumbai -19 & Ors. ... Respondents.

Mr. Pankaj Toprani, Advocate a/with Krupa Toprani i/by
PRH Juris Consults for the Petitioner.
Mr. Sham Walve, Advocate for the Respondents.

**CORAM : SUNIL P. DESHMUKH &
ABHAY AHUJA, JJ.**

DATE : JUNE 22, 2021.

(Through Video Conferencing)

P.C. :

1 Learned counsel appearing for the Revenue
submits that the department has accepted the decision

of this Court in the case of **Bhupendra Harilal Mehta vs. Principal Commissioner of Income Tax, Mumbai & Ors.**, dated 27th April, 2021 in Writ Petition No. 586 of 2021. He submits that since the facts and circumstances of the present cases are identical with the said case, these petitions can be disposed of in terms of the decision in Writ Petition No. 586 of 2021.

2 We accordingly set aside the respective impugned orders passed by Respondent No.1 and direct the Respondent No. 1 to pass a fresh order in Form No. 3, determining tax payable by the Petitioner as a non-search case in accordance with the DTVSV Act read with Rule 4 of the DTVSV Rules, as per Circular No. 4 of 2021 dated 23rd March, 2021 by 29th June, 2021.

3 Both petitions are disposed of accordingly. No order as to costs.

(ABHAY AHUJA, J.)

(SUNIL P. DESHMUKH, J.)