

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

WRIT PETITION NO. 2074 OF 2001

The Great Eastern Shipping Company Ltd.

....Petitioner

V/s.

K.C.Naredi, Additional Commissioner of
Income Tax, Special Range 31, Mumbai
and Ors.

...Respondents

Mr. P.J. Pardiwalla, Senior Advocate a/w Mr. Jitendra Jain and Mr. Ronak
Desai i/b Rustomji and Ginwala for Petitioner.

Mr. Akhileshwar Sharma for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 25th NOVEMBER 2021

PC. :

1. Rule and Ad-interim relief was granted by an order dated 25th February, 2002. The facts in this case are almost identical to the facts in Writ Petition No.644 of 2001 except that the Assessment Year changes, amounts differ and some of the reasons given for re-opening are different. Otherwise, the facts as well as our findings in Writ Petition No.644 of 2001 will squarely apply in this case as well.

2. Rule, therefore, is made absolute in terms of prayer clause (a) with no order as to costs. For ease of reference prayer clause (a) reads as under :

(a) that this Hon'ble Court may be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, order or direction under Article 226 of the

Constitution of India calling for the records of the Petitioner' case and after examining the legality and validity thereof to quash and set aside the impugned notice dated 29th March 2001 being Exhibit "G" hereto.

3. Petition stands disposed.

(AMIT B. BORKAR, J.)

(K.R. SHRIRAM, J.)