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

Amk

WRIT PETITION NO. 997 OF 2021

Shilpa Rajesh Kothari .. Petitioner
Vs.
Principal Commissioner of Income Tax,
Mumbai-19 & Anr. .. Respondents

AND
WRIT PETITION NO. 1102 OF 2021

Kalpesh Sampathraj Shah HUF .. Petitioner
Vs.
Principal Commissioner of Income Tax,
Mumbai-19 & Anr. .. Respondents

AND
WRIT PETITION NO. 1111 OF 2021

Sweta Parin Shah .. Petitioner
Vs.
Principal Commissioner of Income Tax,
Mumbai-19 & Anr. .. Respondents

AND
WRIT PETITION (L) NO. 10657 OF 2021

Peerchand Mishrimal Bhansali .. Petitioner
Vs.
Principal Commissioner of Income Tax,
Mumbai-19 & Anr. .. Respondents

Mr. Neelkanth Khandelwal i/b Sameer Dalal for the Petitioner.
Mr. Sham Walve for the Respondents.

CORAM : S. P. DESHMUKH & ABHAY AHUJA, JJ.
DATE : 29th JUNE, 2021.

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 fresh orders in Form No.3, determining tax payable by the Petitioners as non-search cases 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 within a period of three weeks.

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

[ABHAY AHUJA, J.] **[S. P. DESHMUKH J.]**