IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

(903) WRIT PETITION (STAMP)NO.665 OF 2022

Premji Lakhamshi Karia ....Petitioner

V/s.

The Income Tax Officer, Ward-3 & Ors. .... Respondents.

WITH

(904) WP(ST)2738/2022, WP/4144/2022, (905) WP/4043/2022, (906) WP/4290/2022, (907) WP/4291/2022, WP/4292/2022, (908) WP/4333/2022, (909) WP/4351/2022, (911) WP(ST)/6292/2022

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Adv. Paras S. Savla i/b Harsh Shah, Radha Halbe, Atul K. Jasani i/b Harsh Kothari, Suyog Bhave a/w Rucha Vaidya i/b Farzeen Khambatta, Fenil Bhatt i/b Mint and Confreres, Dr. Avinash Poddar and Deepali Kamble, Ritika Agarwal a/w Rachna Bhanushali i/b Acelegal, Satyajeet Dighe for Petitioner in respective matters.

Adv. Ashok Kotangale a/w Vivek A. Bajpayee, Arvind Pinto, Suresh Kumar for Respondent Revenue in respective matters.

WITH

ORDINARY ORIGINAL CIVIL JURISDICTION

(923) WRIT PETITION NO.3698/2021

Monarch Networth Capital Ltd. ....Petitioner

Vs.

Assessing Officer,Office of Income Tax, Ward 4(2)(1) .... Respondents.

WITH

(924) WP 3777/2021, (925) WP 3778/2021, (926) WP 3781/2021, (927) WP 3782/2021, (928) WP/3783/2021, (929) WP/3784/2021, (930) WP 3820/2021, (931) WP/3852/2021, (932) WP/3886/2021, (933)WP/3970/2021,(934)WP(L)/28569/2021,

(935)WP(L)/28582/2021, (936) WP(L)28588/2021, (937)/WP(L)/29879/2021, (938)/WP(L)/31178/2021, (939) WP/16/2022, (940) WP/30/2022, (941) WP 45/2022, (942) WP(L)/68/2022,(943) WP/222/2022, (944) WP 226/2022, (945) WP/457/2022, (946) WP 524/2022, (947) WP/526/2022, (948) WP/534/2022, (950) WP/939/2022, (951) WP/990/2022, (952) WP/1026/2022, (953) WP/1055/2022, (954) WP/1081/2022, (955) WP/1105/2022, (956) WP/1147/2022, (958) WP/1178/2022, (959) WP/1185/2022, (960) WP/1186/2022, (961) WP/1187/2022, (962) WP/1190/2022, (963) WP/1192/2022, (964) WP/1199/2022, (965) WP/1203/2022, (966) WP/1210/2022, (967) WP/ 1213/2022, (968) WP 1220/22, (969) WP/1221/2022, (971) WP/1226/2022, (972) WP 1229/2022, (973) WP 1231/22, (974) WP/1232/2022, (975) WP/1235/22, (976) WP/1247/22, (978) WP 1251/22, (979) WP 1252/22, (980) WP/1260/2022, (981) WP 1285/2022, (982) WP/1295/22, (983) WP/1306/2022, (984) WP/1310/22, (985) WP/1319/22, (986) WP/1322/2022, (987) WP 1338/22, (988) WP/1340/22, (989) WP/1342/22, (990) WP/1346/22, (991) WP 1348/22, (992) WP/1353/22, (993) WP/1355/22, (994) WP/1358/22, (995) WP/ 1361/2022, (996) WP 1376/22, (997) WP/1389/22, (998) WP 1392/22, (999) WP/1397/22, (1000) WP/1399/22, (1001) WP/ 1413/22, (1002) WP/1417/22, WP/1396/22, (1004) WP/1421/22, (1005) WP/1430/22, (1006) WP/1431/22, (1007) WP/1443/22, (1008) WP/1447/22, (1009) WP/1448/2022, (1010) WP/1452/22, (1011) WP/1455/22, (1012) WP/1457/22, (1013) WP 1465/22, (1015) WP/1482/22, (1016) WP/1484/22, (1017) WP/1487/22, (1018) WP/1488/22, (1019) WP/1495/22, (1020) WP/1504/22, (1021) WP/1509/22, (1022) WP/ 1512/22, (1023) WP/1534/22, (1024) WP/1537/22, (1025) WP/1541/22, (1026) WP/1556/22, (1027) WP/1560/22, (1028) WP/1562/22, (1029) WP/1569/22, (1030) WP/1572/22, (1031) WP/1573/22, (1032) WP/1581/22, (1033) WP/1582/22, (1034) WP/1589/22, (1035) WP 1590/22, (1036) WP/1592/22, (1037) WP/1594/22, (1038) WP/1600/22, (1039) WP/1602/22, (1040) WP 1604/22, (1041) WP/1608/22, (1042) WP/1609/22, (1044) WP 1626/22, (1045) WP/1633/22, (1047) WP/1653/22, (1048) WP/1654/22, (1049) WP/1655/22, (1050) WP/1657/22, (1051) WP/1669/22, (1052) WP/1695/22, (1053) WP 1701/22, (1054) WP/1736/22, (1055) WP/1771/22, (1056) 1788/22, (1057) WP/1792/22, (1058) WP/1806/22, (1059) WP/1820/22, (1060) WP/1852/22, (1061) WP/1881/22, (1064) WP(L) 5315/22, (1065) WP(L) 5628/22, (1066) WP(L)/5638/22, (1067) WP(L)/5724/22, (1068) WP/5743/22, (1070) WP/5961/22, (1071) WP(L) 5964/22, (1072) WP(L)6222/22, (1073) WP(L) 6231/22, (1074) WP(L) 6355/22, (1075) WP(L) 6397/22, (1077)

WP(L)6671/22, (1078) WP(L) 6672/22, (1079) WP(L) 6673/22, (1080)WP(L)6675/22, (1081) WP(L)6676/22, (1082) WP(L)6680/22, (1083)WP(L)6694/22, (1084) WP(L) 6717/22, (1085) WP(L) 6719/22, (1086) WP(L)6720/22, (1087) WP(L) 6724/22, (1089) WP(L) 7026/22, (1090) WP/1754/22, (1091) WP/1733/22, (1092) WP(L)/7037/22, (1093) WP(L) 7038/22, (1094) WP(L)/7042/22, (1095) WP(L)/7087/22, (1096) WP(L)/7103/22, (1097) WP(L)/7129/22, (1098) WP(L)/7184/22, (1099) WP(L) 7203/22, (1100) WP(L)/7227/2022, (1101) WP(L) 7266/22, (1102) WP(L)7272/22, (1103) WP(L)/7278/22, (1104) (WP(L)/7299/22, (1105) WP(L) 7389/22, (1106) WP(L)/7445/22, (1107) WP/1766/22, (1108) WP(L)7689/22, (1109) WP(L) 7693/22, (1110) WP(L)/7699/22, (1111) WP(L)/7706/22, (1112) WP(L) 7837/22, (1113) WP(L)/7880/22, (1114) WP(L)/7899/22, (1115) WP(L)/7905/2022, (1116) WP(L) 8006/22, (1117) WP(L) 8072/22, (1118) WP(L) 8075/22, (1119) WP(L)/8085/22, (1120) WP/1700/22, (1121) WP(L) 8171/22, (1122) WP(L)/8272/22, (1123) WP(L) 8284/22, (1124) WP/1730/22, (1125) WP(L) 8301/22, (1126) WP(L) 8519/22, (1127) WP(L) 8583/22, (1128) WP(L) 8623/22, (1129) WP/ 1769/22, (1131) WP/1876/22, (1132) WP(L)/8895/22, (1133) WP(L) 8966/22, (1134) WP/1817/22, (1135) WP/1692/22, (1136) WP(L)/9148/22, (1137) WP(L) 9150/22, (1138) WP/1856/22, (1140) WP(L) 9438/22, (1141) WP(L) 9441/22, (1142) WP/1863/22, (1143) WP(L) 9453/22, (1145) WP(L) 11467/22,

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Mr P.J. Pardiwalla, Senior Advocate and Mr P S Jetly, Senior Advocate with Mr Amir Arsiwala, Mr Vidit Divya Kumat, Mr Pankaj Toprani, Ms Krupa Toprani, Dr Avinash Poddar, Ms Deepali Kamble, Mr Nitesh Joshi, Ms Pradnya Vairale, Ms Radha Halbe, Mr Dharan V Gandhi, Mr Subhradeep Banerjee, Mr Deep Shah, Mr Bharat Raichandani, Mr Rishabh Jain, Mr Abhishek Khandelwal, Mr Rajendra, Mr Rahul Hakani, Mr Shashi Bekal, Ms Neelam Jadhav, Ms Aasifa Khan, Mr Vipul J Shah, Mr Dinesh Gulabani, Mr Prathamesh Kamat, Ms Neena Shah, Ms Saloni Manjrekar, Mr Gaurav Gandhi, Mr Naresh Jain, Ms Neha Anchlia, Mr Mahaveer Jain, Mr Mandar M Vaidya, Mr Faran Khan, Ms Gauri Joshi, Mr Sameer Dalal, Mr N C Ranganayakulu, Mr Paras Savla, Mr Harsh R Shah, Ms Rutuja N Pawar, Ms Hetal Laghave, Mr K Gopal, Ms Neha Paranjpe, Mr Om Kandalkar, Mr Arun Jain, Mr Rohan Deshpande, Mr Suyog Bhave, Ms Rucha Vaidya, Ms Niyati Mankad, Mr Sameer Dalal, Mr Sanjiv M Shah, Mr Satish Mody, Mr Ravi Sawana, Ms Ushashi Datta, Mr Sashi Tulsiyan, Mr P C Tripathi, Mr Pravin Tembhekar, Mr Divesh Chawla, Mr Jitendra Jain, Mr Madhur Agrawal, Mr Shreyash Shah, Mr Ankit Namdeo, Mr Hiten Chande, Ms Jasmin Amalsadvada, Mr Jash

Dalia, Mr Ranit Basu, Ms Maitri Malde, Mr Prakul Khurana, Mr Rajat Sharma, Mr Uttam Rane, Ms Jinal Shah, Mr Gunjan Kakad and Mr Jeet Kamdar with PRH Juris Consults, Mr Atul K Jasani, Kevin Shah & Associates, UBR Legal, Mr Harsh Behany, Ganesh & Co, Ms Monika Dokhale-Walve, Mr Kartik Vig, Ms Farzeen Khambatta, Mr Sriram Sridharan, Lumiere Law Partners and Mint & Confreres for Petitioners-Assessees in respective matters.

Mr. Suresh Kumar, Mr. Sham V. Walve, Mr. Akhileshwar Sharma, Mr. Ashok Kotangle, Mr. Arvind Pinto, Mr P C Chhotaray, Mr Charanjeet Chanderpal, Mr. P.A. Narayanan, Ms. Mamta Omle, Ms. Swapna Gokhale, Mr. Vikas Khanchandani, Mr. Avadhesh Saxena, Mr. Vipul Bajapeyee and Ms Ruchi Rajput for Respondents-Revenue in respective matters.

CORAM : K. R. SHRIRAM &
N.R. BORKAR, J.J.

DATED : 11TH APRIL, 2022.

P.C.

1. In these cases the notices issued under Section 148 of the Income Tax Act, 1961 (the Act) are after 31st March 2021 but the procedure followed is the old procedure which came to be replaced by the Finance Act, 2021 with effect from 1st April 2021.

2. Counsel state that they do not have any instructions of any assessment order having been communicated to petitioner. Statement accepted.

Evenif the assessment order is passed, still it will be non-est as the notice issued under Section 148 of the Act itself is being set aside.

3. We have already held in ***Tata Communications Transformation Services Limited Vs. Assistant Commissioner of Income Tax 14(1) & Ors.***[1] that such notices are bad in law and have to be quashed. Accordingly, notice impugned in these petitions are hereby quashed and set aside.

4. Petitions disposed accordingly.

(N.R. BORKAR, J.) **(K.R. SHRIRAM, J.)**

1 Writ Petition No.1334 of 2021 dated 29th March,2022