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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 4402 OF 2022**

Ajay D. Tingre	... Petitioner
V/s.	
Assistant Commissioner of Income Tax/Deputy Commissioner of Income Tax and ors.	... Respondents

Mr. Yatin Malvankar i/b Mr. Kapil Hirani for the Petitioner.
Mr. Suresh Kumar for the Respondents.

**CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ.
DATE : APRIL 13, 2022.**

P.C.

1] In this case the notice issued under Section 148 of the Income Tax Act, 1961 (the Act) is dated 08.04.2021 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] Mr. Malvankar states that he does not have any instructions of any assessment order having been communicated to petitioner. Statement accepted.

Even if 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 V/s. 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 this petition is hereby quashed and set aside.

4] Petition disposed accordingly.

(N.R. BORKAR, J.)

(K.R. SHRIRAM, J.)

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