IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 4543 OF 2022

Akshar Properties … Petitioner
V/s.
Asst. Commissioner of Income Tax
Circle 27(1), Mumbai and anr. … Respondents

Ms Ritika Agarwal i/b ACE Legal for the Petitioner.
Mr. Suresh Kumar for the Respondent.

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 06.05.2021 but the procedure followed is the old procedure which came to be replaced by the Finance Act, 2021 with effect from 01.04.2021.

2] 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.

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

3] Since we have set aside the notice itself, the assessment order dated 29.03.2022, copy whereof is annexed to the petition at Exhibit-E, cannot be sustained. Same is also quashed and set aside. Any consequential orders or steps taken will also stand quashed.

4] Petition disposed accordingly.

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