IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.9859 OF 2022

Madhura Industrial Textiles Ltd.
A Limited Company incorporated under
the Companies Act, 1956 and having
its registered address at 1, Janki Centre
Off. Veera Desai Road, Andheri West,
Mumbai-400 053. ... Petitioner.

Versus

1. Union of India through the
Principal Commissioner of Income Tax,
Aayakar Bhavan, M.K. Road,
Churchgate,
Mumbai-400 020.

2. The Income Tax Officer,
Ward 24(2)(1)
Piramal Chambers, Lalbaug,
Parel, Mumbai-400 012.

3. The National Faceless Assessment
Centre Income Tax Department,
Ministry of Finance, Government
of India, North Block,
New Delhi-110 011. ... Respondents

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Mr. Ramesh Ramamurthy a/w Mr. Saikumar Ramamurthy for the Petitioner.
Mr. Akhileshwar Sharma for the Respondents.

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CORAM : DHIRAJ SINGH THAKUR &
ABHAY AHUJA, JJ.

DATE : 15 DECEMBER 2022

P.C.

. Learned Counsel for the Petitioner challenges the notice dated 23 March 2021 issued under Section 148 of the Income Tax Act, 1961 (“the Act”), primarily on the ground that it has been issued against the wrong entity. It is stated that the notice has been issued in the name of ‘Madura Industrial Textiles’, which was earlier a partnership firm, from which, it has been converted into a limited company, by the name, ‘Madura Industrial Textiles Limited’. It is stated that this fact was brought to the notice of the Respondent by a communication dated 17 September 2014. In the reply submitted by the Respondent-revenue, it is stated that the matter could be remanded to the jurisdictional assessing officer for passing an Order afresh.

2 Be that as it may, the impugned Order 28 March 2022 is set aside with liberty to initiate the process afresh. The Petition is disposed of.

(ABHAY AHUJA, J.) **(DHIRAJ SINGH THAKUR, J.)**

RAJESH VASANT CHITTEWAN
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Date: 2022.12.16 18:03:54 +0530