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

WRIT PETITION (L) NO. 3178 OF 2022
ALONGWITH
WRIT PETITION (L) NO. 3185 OF 2022
ALONGWITH
WRIT PETITION NO. 989 OF 2022
ALONGWITH
WRIT PETITION (L) NO. 3189 OF 2022
ALONGWITH
WRIT PETITION (L) NO. 3194 OF 2022
ALONGWITH
WRIT PETITION (L) NO. 3198 OF 2022
ALONGWITH
WRIT PETITION NO. 1060 OF 2022
ALONGWITH
WRIT PETITION (L) NO. 3203 OF 2022
ALONGWITH
WRIT PETITION (L) NO. 3210 OF 2022
ALONGWITH
WRIT PETITION (L) NO. 3295 OF 2022

Fedex Express Transportation and Supply Chain Services (I) Private Limited ….Petitioner

V/s.

Assistant Commissioner of Income Tax Circle 1(3)(1), Mumbai and Ors. …Respondents

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Mr. Jeet Kamdar i/b Mr. Atul K. Jasani for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 23rd FEBRUARY, 2022

P.C. :

1. In all these ten petitions the primary ground to challenge the issuance of notice under Section 148 of the Income Tax Act, 1961 (the Act)

is that the notice has been issued to a non existent entity and therefore as held by the Hon'ble Apex Court in ***Principal Commissioner of Income Tax, New Delhi vs. Maruti Suzuki India Ltd.***[1] and other decisions of this court like in ***GTL Infrastructure Ltd. vs. Deputy/Asst. Commissioner of Income Tax, Circle 3(4) & Ors.***[2] , the notice is not valid, illegal and therefore has to be set aside.

2. Mr. Suresh Kumar in fairness states that the facts of the case at hand are squarely covered by the views expressed by the Hon'ble Apex Court in ***Maruti Suzuki India Ltd.*** *(supra)* and ***GTL Infrastructure Ltd.*** *(supra)*

3. In the circumstances, the notices ***dated***[3] issued under Section 148 of the Act in all ten petitions are quashed and set aside.

4. Petitions disposed.

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

1. (2019) 107 taxmann.com 375 (SC)
2. Writ Petition (L) No.14079 of 2021 Dtd.25/10/2021
3. WPL No.3178 of 2022 dtd. 20/04/2021, WPL No.3185 of 2022 dtd.20/04/2021, WP No.989 of 2022 dtd.31/03/2021, WPL No.3189 of 2022 dtd.20/4/2021, WPL No.3194 of 2022 dtd.20/04/2021, WPL No.3198 of 2022 dtd.30/03/2021, WP No.1060 of 2022 dtd.30/03/2021, WPL No.3203 of 2022 dtd. 30/03/2021, WPL No.3210 of 2022 dtd. 30/06/2021, WPL No.3295 of 2022 dtd.30/03/2021