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

WRIT PETITION NO.1615 OF 2022

Shantivijay Jewels Limited ….Petitioner

V/s.

Assistant Commissioner of Income Tax – 3(2)(1) and Ors. ….Respondents

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Mr. Dharan Gandhi i/b. Ms. Radha Halbe and Mr. D.H. Jain for petitioner.
Mr. Akhileshwar Sharma for respondents.

CORAM : K.R. SHRIRAM & N.R. BORKAR, JJ.
DATED : 4th APRIL 2022

P.C.:

1 Mr. Sharma states that the order passed by this Court today in Writ Petition No.1050 of 2022 (*J.M. Financial and Investment Consultancy Services Pvt. Ltd. V/s. Assistant Commissioner of Income Tax, Circle 3(2)(1) and Ors.*) holding that the approval granted under Section 151 of the Income Tax Act, 1961 was not valid and hence, the notice itself is not valid would apply to the facts of this case also. Mr. Sharma in fairness states that in this case also the approval has been granted by the Additional Commissioner of Income Tax.

2 In the circumstances, this petition is also allowed in terms of prayer clause – (a), which reads as under :

> *(a) that this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, calling for the records of the Petitioner's case and after going into the legality and propriety*

thereof, to quash and set aside the notice u/s 148 dated 31.03.2021 (Exhibit D) and the subsequent Order dated 09.02.2022 disposing the objections raised by the Petitioner (Exhibit I) and the notice u/s 142(1) dated 09.02.2022 (Exhibit J).

3 Petition disposed accordingly.

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