

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 1918 OF 2022

IDBI Bank Ltd.

....Petitioner

V/s.

Deputy Commissioner of Income Tax
Circle 3(4) Mumbai & Ors.

...Respondents

Mr. Satish Mody a/w Ms Aasifa Khan for Petitioner
Mr. Akhileshwar Sharma for Respondents-Revenue

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ
DATED : 20th APRIL 2022

PC. :

1 Counsel for petitioner states that the facts and circumstances of this case, particularly relating to the approval granted under Section 151 of the Income Tax Act are identical to the two petitions decided by this court, namely; *Voltas Ltd. Vs. ACIT & Ors.*¹ and *J.M.Financial and Investment Consultancy Services Pvt. Ltd. Vs. ACIT Circle 3(2)(1) & Ors.*² Mr. Sharma in fairness agrees.

2 In the circumstances, the impugned notice dated 27th March 2021 is hereby quashed and set aside. Consequently, the order on objections dated 6th December 2021, which is also impugned in this petition is quashed and set aside.

3 Petition disposed.

(N. R. BORKAR, J.)

(K.R. SHRIRAM, J.)

1. 2022 SCC Online Bom 741

2. Order dated 4th April 2022 in Writ Petition No.1050 of 2022