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

WRIT PETITION NO.1684 OF 2022

Bharatkumar Ghevarchand Kothari ....Petitioner

V/s.

Union of India and Anr. ....Respondents

Mr. Rajendra for petitioner.
Mr. Akhileshwar Sharma for respondents.

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

P.C.:

1 In this case the notice issued under Section 148 of the Income Tax Act, 1961 (the Act) is dated 30th June 2021 but the procedure followed is the old procedure which came to be replaced by the Finance Act, 2021 with effect from 1st April, 2021.

2 Mr. Rajendra states that he does not have any instructions of any assessment order having been communicated to petitioner. Statement accepted.

Even if the assessment order is passed, still it will be *non-est* as the notice issued under Section 148 of the Act itself is being set aside.

3 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

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

impugned in this petition is hereby quashed and set aside.

4 Petition disposed accordingly.

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