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

WRIT PETITION NO.2032 OF 2022

Mahindra CIE Automotive Limited .... Petitioner.

Vs.

Asst.Commisiosner of Income-tax

Circle-7(1)(1) & Ors. ... Respondents.

Mr. Nishant Thakkar a/w Ms Jasmin Amalsadvala i/b Lumiere Law Partners for petitioner.

Mr.Pranil Sonawane and Mr. Sunny Udasi and Varsha Gangawane for respondents.

CORAM : K.R. SHRIRAM &
N.R.BORKAR, JJ.

DATE : 6th MAY, 2022.

P.C.:

1. Mr. Thakkar states that approval granted under Section 151 of the Income Tax Act, 1961 *(for brevity the 'said Act')* for issuance of impugned notice dated 30.03.2021 under Section 148 of the said Act is not a valid notice since approval has not been accorded in accordance with provisions of Section 151 of the said Act. Mr. Thakkar submits that this issue will be squarely covered by an unreported order passed by this Court on 4th May 2022, in the matter of **Johnson and Johnson Private Limited Vs. Deputy**

Commissioner of Income Tax, Circle 3(4) and Order[1].

2. Mr. Sonawane in all fairness agrees that the issue in this petition will be covered by the said Judgment. At the same time Mr. Sonawane also states that respondent should be permitted to issue fresh notice in accordance with law.

3. Therefore, petition is allowed in terms of prayer clause (a) which reads as under:

> (a) that this Hon'ble Court be pleased to issue a Writ of Certiorari or any other writ order or direction under Article 226/227 of the Constitution of India calling for the records of the case leading to the issue of the impugned sanction (Exhibit Q), impugned notice dated March 30, 2021 (Exhibit N), issuance of impugned scrutiny notice dated November 25, 2021 (Exhibit S), passing of the impugned order dated February 14, 2022 (Exhibit V) and subsequent issue of the 142(1) notice dated February 14, 2021 (Exhibit W) and after going through the same and examining the question of legality thereof quash, cancel and set aside the impugned sanction (Exhibit Q), impugned notice dated March 30, 2021 (Exhibit N), impugned scrutiny notice dated November 25, 2021 (Exhibit S), impugned order dated February 14, 2022 (Exhibit V) and subsequent 142(1) notice dated February 14, 2021 (Exhibit W).

1 Writ Petition (L) No.7733/2022

4. Should respondents issue any fresh notice, petitioner may raise all grounds including those which have been raised in this petition.

5. Petition disposed.

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