IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.2071 OF 2015

M/s Piramal Phytocare Ltd. ….Petitioner

V/s.

The Dy. Commissioner of Income Tax 7(3)(2) & Ors …Respondents

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Mr. Madhur Agarwal i/b Mr. Atul K Jasani for Petitioner
Mr. Akhileshwar Sharma i/b Mr. Sham Walve for Respondents

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ
DATED : 8th APRIL 2022

P.C. :

1 On 18th June 2015, while admitting the petition, this court was pleased to pass the following order:

> *"Heard.*
>
> *2.Rule.*
>
> *3. The petitioner challenges reopening notice issued underSection 148 of the Income Tax Act, 1961 beyond the period of 4 years from the end of the relevant assessment year i.e 200809. Thus the condition precedent to issue such a notice is failure to make true and full disclosure of all necessary facts for purpose of assessment. The reasons recorded for reopening the assessment proceeds on verification of records which was already available with the Assessing Officer. Further the reasons when read as a whole do not indicate prima facie that there was any failure on the part of the respondent-assessee to make a full and true disclosure of all material facts necessary for the assessment. Thus the issue would require examination at the time of final hearing.*
>
> *4. In the result interim relief in terms of prayer clause (d)."*

2 We have also read the reasons for reopening, copy whereof is at Exhibit M to the Petition, which does not indicate that there was any failure on the part of petitioner to make full and true disclosure of all material facts

necessary for the assessment.

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

> *"(a) Issue a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, order or direction under Article 226 of the Constitution of India calling for the records of the petitioner's case and after examining the legality and validity thereof, quash and set aside the impugned notice dated 25th November 2013 (Exhibit K) and the impugned order dated 20th January 2015 (Exhibit O) seeking to reopen the Petitioner's assessment for the Assessment Year 2008-09."*

4 Petition disposed.

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