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

WRIT PETITION NO. 2046 OF 2022

Mayur Rasiklal Satra … Petitioner

V/s.

Assistant Commissioner of Income Tax-
27(2), Mumbai and Ors. ... Respondents

Mr. Dharan Gandhi for the Petitioner
Mr. Suresh Kumar i/b. Arvind Pinto for the Respondents

CORAM : NITIN JAMDAR &
N.R. BORKAR, JJ.

DATE : 06 JUNE 2022

***P.C.* :-**

Heard the learned Counsel for the parties.

2. The Petitioner has challenged the notice issued under Section 148 of the Income Tax Act, 1961 for the Assessment Year 2013-14 dated 30 March 2021 which was unsigned and the signed notice dated 30 June 2021.

3. The Petition has raised various legal issues and the learned Counsel agree that they do not survive for consideration in

the light of the decision of the Supreme Court in the case of *Union of India and Ors. v/s. Ashish Agarwal*[1]. After the Supreme Court rendered the decision on 4 May 2022, several Petitions were disposed of by this Court, with liberty to the assessee to adopt the remedy available in law, as and when subsequent action is taken by the Assessing Officer. There is no dispute before us that this position of law is applicable to the case at hand. In the light thereof, the Petition is required to be disposed of. As referred to in the directions issued by the Hon'ble Supreme Court on 4 May 2022, all rights and contentions are kept open.

4. We are informed that the subsequent steps have been taken by the Respondents, however, the legality of the same would be considered as and when the challenge is raised by the Petitioner.

5. The Writ Petition is accordingly disposed of.

N.R. BORKAR, J. ***NITIN JAMDAR, J.***

JYOTI PRAKASH PAWAR Digitally signed by JYOTI PRAKASH PAWAR Date: 2022.06.08 14:41:01 +0530

1 Civil Appeal No.3005/2022 dtd. 4 May 2022