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

WRIT PETITION NO. 2198 OF 2022

Terranova Technologies Limited

....Petitioner

V/s.

Income Tax Officer Ward 11(3)(1),
Mumbai and Ors.

...Respondents

Mr. Rahul Hakani i/b Ms. Niyati Mankad for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

**CORAM : K.R. SHRIRAM &
N. R. BORKAR, JJ.
DATED : 5th MAY, 2022**

P.C. :

1. Mr. Sharma requests for some time to take instructions. In our view giving time will serve no purpose because the issue in this petition is squarely covered by order passed by this court in *J. M. Financial and Investment Consultancy Services Private Limited vs. Assistant Commissioner of Income Tax, Circle 3(2)(1) and Ors.*¹

2. Since the notice has not been issued after obtaining a valid approval, the impugned notice dated 30th March, 2021 is hereby quashed and set aside. All consequential orders/notices are also quashed and set aside.

3. Petition is allowed in terms of prayer clause – (a) which reads as under :

¹ Writ Petition No. 1050 of 2022 Dated 4th April, 2022

(a) that this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, order or direction, calling for the records of the Petitioner's case and after going into the legality and propriety thereof, to quash and set aside the said (i) Notice dated 30/3/2021 u/s 148 for A.Y. 2015-16 (Exh. A), (ii) approval u/s 151 (Exh. B) and (iii) Assessment Order u/s 147 r.w. 144 r.w. 144B dated 29/3/2022 being (Exh. "C") and after examining the legality and validity thereof to quash and set aside the same.

4. Petition disposed.

(N. R. BORKAR, J.)

(K.R. SHRIRAM, J.)