IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.1438 OF 2010

Purnima J. Seth ….Petitioner

V/s.

Income Tax Officer-25(3)(3) & Anr …Respondents

Mr. K. Gopal a/w Ms Neha Paranjpe i/b Mr. Jitendra Singh for Petitioner
Mr. Suresh Kumar for Respondents

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ
DATED : 7th JANUARY 2022

P.C. :

1 Mr. Suresh Kumar in fairness, as an officer of this court, states that the judgment of the Income Tax Appellate Tribunal in *Dy. CIT Vs. Manjula Shah*, copy whereof is at Exhibit F to the petition, has been confirmed by the Bombay High Court and, therefore, the contention of petitioner as raised in the petition, is correct. Therefore, petition is allowed in terms or prayer clause (a), which reads as under:

> *"(a) That this Hon'ble Court may be pleased to issue direction under Article 226 of the Constitution of India, appropriate writ or order or direction including a writ in the nature of certiorari calling for the records of the case and after satisfying itself as to the legality thereof quash the order passed by respondent no.2 dated 18.03.2010 under Section 264 being Exhibit E hereto."*

2 Petitioner to approach the concerned authorities within 4 weeks from the date of this order being uploaded and the concerned authorities shall pass such orders in accordance with law following the judgment of the ITAT

relied upon in the petition and judgment of this court in ***Commissioner of Income Tax-12 Vs. Manjula J. Shah***[1] .

3 Petition disposed.

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

1 204 Taxman 691 (Bombay)