

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

WRIT PETITION NO.2110 OF 2021

Rahul Rakesh Patni

..... Petitioner

Vs.

The Union of India and Ors.

..... Respondents

Mr. Prasad Paranjape i/b M/s.PDS Legal for the Petitioner.

Mr.J.B.Mishra a/w Mr.Ram Ochani for the Respondents.

**CORAM: S.V.GANGAPURWALA &
VINAY JOSHI , JJ.**

DATED : APRIL 4, 2022

P.C.

. Heard Mr. Paranjape, the learned counsel for the Petitioner and Ms. Mishra, the learned Counsel for the Respondents.

2. Mr.Paranjape, the learned Counsel submits that the another partner of the firm “Ernst and Young LLP” was issued with the similar show cause notice dated 30th December, 2020. This Court entertained the Petition and quashed the show cause notice.

3. The learned counsel for the Respondents submits that the Petitioner though is the other partner of the firm still as the Petitioner did not give the information sought for, the

show cause notice was issued to the Petitioner.

4. It is not disputed that the present Petitioner and one Amrish Rameshchandra Shah are the partners of Ernst and Young LLP-partnership firm. In case of the partner Amrish Shah similar show cause notice was issued and he filed the Writ Petition No 387 of 2021. The Division Bench of this court on 8th March, 2021 quashed the show cause notice with further clarification that the Respondents would be at liberty to pursue with the verification as to the income of the Petitioner received from other sources and may issue fresh show cause notice in accordance with law, if the circumstances so warrant.

5. We see no reason to take the different view in the present matter.

6. In earlier matter, this court also recorded the statement of the learned counsel for the Petitioner that if fresh show cause notice is issued, the Petitioner would not raise the question of limitation. The said statement shall also hold good in the present matter.

7. In the light of the above, we pass the following order :-

a. After hearing the learned counsel for the parties and on due consideration, we set aside and quash the impugned show cause-cum-demand notice dated 16th October, 2021 issued to the Petitioner by Respondent No. 3, clarifying that

Respondents would be at liberty to pursue with the verification as to income of the Petitioner received from other sources and may issue fresh show cause notice in accordance with law if the circumstances so warrant.

b. Writ Petition is disposed of.

(VINAY JOSHI, J.)

(S.V.GANGAPURWALA, J.)