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

WRIT PETITION NO. 2398 OF 2021

Trishul Reality Infra LLP ....Petitioner

V/s.

The Assistant Commissioner of Income Tax, Central Circle 7(3), Mumbai and Ors. ...Respondents

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Mr. Dharan Gandhi for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
N. R. BORKAR, JJ.
DATED : 30th MARCH, 2022

P.C. :

1. Petitioner is impugning notice dated 29th June, 2021 issued under Section 148 of the Income Tax Act, 1961 (the Act) on the ground that it has been issued to a non existing entity. The ground is that the notice could not have been issued under the provisions which seems to exist by virtue of the Finance Act, 2021 which came into force from 1st April, 2021.

2. On the second argument this court has already held in ***Tata Communications Transformation Services Limited vs. Assistant Commissioner of Income Tax 14(1) & Ors.***[1], on this ground alone the notice has to go and is hereby quashed and set aside. In view thereof we do not intend to go into the first aspect.

3. Petition disposed.

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

1 Writ Petition No.1334 of 2021 dated 29th March, 2022.