

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

WRIT PETITION NO.2269 OF 2011
WITH
WRIT PETITION NO.2270 OF 2011
WITH
WRIT PETITION NO.2271 OF 2011
WITH
WRIT PETITION NO.2272 OF 2011

Gateway Distriparks Limited ... Petitioner
Vs.
Deputy Commissioner of Income Tax Circle 3(1)
and others ... Respondents

Mr. Madhur Agrawal i/b. Mr. Atul K. Jasani for Petitioner.
Mr. Suresh Kumar for Respondents.

**CORAM : K. R. SHRIRAM &
N. J. JAMADAR, JJ.**

DATE : FEBRUARY 03, 2022

P.C. :-

1. Mr. Agrawal for petitioner states that in view of the following judgments / orders passed by this Court as well as the Apex Court, petitions should be allowed:-

- (a) **Commissioner of Income Tax, Delhi-1 Vs. Container Corporation of India Limited** reported in [2018] 93 taxmann.com 31 (SC);
- (b) **Commissioner of Income Tax Vs. Continental Warehousing Corporation** reported in [2015] 374 ITR 645 (Bom);
- (c) Order dated **9th April 2019** passed by this Court in **Income Tax Appeal No.260 of 2017 with Income Tax Appeal No.185 of 2017 [PCIT Vs. M/s. Gateway Distriparks Limited]**; and
- (d) Order dated **26th August 2019** passed by this Court in

**Income Tax Appeal No.707 of 2017 [PCIT Vs. Gateway
Distriparks Limited].**

2. Mr. Suresh Kumar agrees with the law as laid down.
3. Therefore, we allow each of the petitions in terms of prayer clause (a), which read as under:-

Prayer (a) of W.P.No.2269 of 2011

“(a) that this Hon’ble Court be pleased to issue a Writ of Certiorari or any other writ order or direction under Article 226 of the Constitution of India calling for the records of the case leading to the issue of the Impugned Notice (Exhibit G) and passing of the Impugned Order (Exhibit J) and after going through the same and examining the question of legality thereof to quash, cancel and set aside Impugned Notice (Exhibit G) and the Impugned Order (Exhibit J);”

Prayer (a) of W.P.No.2270 of 2011

“(a) that this Hon’ble Court be pleased to issue a Writ of Certiorari or any other writ order or direction under Article 226 of the Constitution of India calling for the records of the case leading to the issue of the Impugned Notice (Exhibit I) and passing of the Impugned Order (Exhibit L) and after going through the same and examining the question of legality thereof to quash, cancel and set aside Impugned Notice (Exhibit I) and the Impugned Order (Exhibit L);”

Prayer (a) of W.P.No.2271 of 2011

“(a) that this Hon’ble Court be pleased to issue a Writ of Certiorari or any other writ order or direction under Article 226 of the Constitution of India calling for the records of the case leading to the issue of the Impugned Notice (Exhibit F) and passing of the Impugned Order (Exhibit I) and after going through the same and examining the question of legality thereof to quash, cancel and set aside Impugned Notice (Exhibit F) and the Impugned Order (Exhibit I);”

Prayer (a) of W.P.No.2272 of 2011

“(a) that this Hon’ble Court be pleased to issue a Writ of Certiorari or any other writ order or direction under Article 226 of the Constitution of India calling for the records of the case leading to the issue of the Impugned Notice (Exhibit F)

and passing of the Impugned Order (Exhibit I) and after going through the same and examining the question of legality thereof to quash, cancel and set aside Impugned Notice (Exhibit F) and the Impugned Order (Exhibit I);”

4. Petitions disposed.

(N. J. JAMADAR, J.)

(K. R. SHRIRAM, J.)

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