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

WRIT PETITION NO. 2579 OF 2021

Swet Exim Pvt. Ltd.

....Petitioner

V/s.

Income Tax Officer 4(3)(1), Mumbai
and Ors.

...Respondents

Mr. Rahul Hakani a/w Mr. Ajay Singh i/b Mr. Sameer G. Dalal for Petitioner.
Mr. Anil C. Singh, ASG a/w Mr. Sham V. Walve for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
N. R. BORKAR, JJ.
DATED : 22nd MARCH, 2022

PC. :

1. Learned ASG in fairness submits that in this petition also the problem is similar to the problem that Revenue faced in Writ Petition No. 2199 of 2021.

2. Therefore, this petition is also allowed in terms of prayer clause - (a) and (b) which reads as under :

(a) that this Hon'ble Court may be pleased to issue under Article 226 of the Constitution of India an appropriate direction, order or a writ, calling for the records of the case and after satisfying itself as to the legality thereof quash and set aside the notice dated 31.03.2021 issued by the Respondent No.1 under section 148 of the Income Tax Act, 1961, being Ex.- 'H' hereto;

(b) that this Hon'ble Court may be pleased to issue under Article 226 of the Constitution of India an appropriate direction, order or a writ, calling for the records of the case and after satisfying itself as to the legality thereof quash and set aside the order passed by the Respondent No.1 disposing off the objections raised by the Petitioner against the

reopening of assessment under section 147 of the Income Tax Act, 1961 dated 26/08/2021, being Ex.- 'M' hereto.

3. Petition disposed with no order as to costs.

(N. R. BORKAR, J.)

(K.R. SHRIRAM, J.)