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

WRIT PETITION NO. 3656 OF 2021

Parinee Shelter Pvt. Ltd.

....Petitioner

V/s.

Assistant Commissioner of Income Tax
Circle 2(3) and Anr.

...Respondents

Mr. Nishant Thakkar a/w Mr. Hiten Chande i/b Lumiere Law Partners for
Petitioner.

Mr. Suresh Kumar for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
R.N. LADDHA, JJ.

DATED : 19th JANUARY, 2022

PC. :

1. Mr. Suresh Kumar in fairness agrees with the submissions of
Mr.Thakkar that our findings in the order dated 19th January, 2022 in Writ
Petition No. 3638 of 2021 will squarely apply to this case as well.

2. Therefore, for the reasons recorded in Writ Petition No. 3638 of
2021, this petition is allowed in terms of prayer clause – (a) which reads as
under :

*(a) that this Hon'ble Court be pleased to issue a Writ of
Certiorari or a writ in the nature of Certiorari or any other
appropriate writ, order or direction under Article 226 and/or
Article 227 of the Constitution of India calling for the records
of the Petitioner's case and after examining the legality and
validity thereof quash and set aside the Impugned Notice
issued under section 148 of the Act (Exhibit "J") and the
Impugned Order (Exhibit "O") passed by Respondent No.1.*

3. The impugned notice dated 30th March, 2021 issued under Section 148 of the Act and the order dated 22nd June, 2021 rejecting petitioner's objections are quashed and set aside.

4. Petition disposed with no order as to costs.

(R.N. LADDHA, J.)

(K.R. SHRIRAM, J.)