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

WRIT PETITION NO. 3823 OF 2021

Monarch Research And Brokerage Pvt. Ltd.

....Petitioner

V/s.

The Assessing Officer, Office of the
Income Tax Ward 4(3)(1), Mumbai

...Respondent

Mr. Mayur V. Faria for Petitioner.

Mr. Suresh Kumar for Respondents.

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

PC. :

1. In this case the notice issued under Section 148 of the Income Tax Act, 1961 (the Act) is dated 12th April, 2021 but the procedure followed is the old procedure which came to be replaced by the Finance Act, 2021 with effect from 1st April, 2021.

2. We have already held in *Tata Communications Transformation Services Limited vs. Assistant Commissioner of Income Tax 14(1) & Ors.*¹ that such notices are bad in law and have to be quashed. Accordingly, notice impugned in this petition is hereby quashed and set aside.

3. Petition disposed accordingly.

(N. R. BORKAR, J.)

(K.R. SHRIRAM, J.)

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