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

WRIT PETITION NO.428 OF 2022

Forever Living Imports India Pvt. Ltd. ….Petitioner

V/s.

Deputy Commissioner of Income Tax,
Circle 1(1)(1) & Ors. ….Respondents

Mr. Jitendra Jain i/b. Mr. Atul K. Jasani for petitioner.
Mr. Suresh Kumar for respondents.

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ.
DATED : 12th APRIL 2022

P.C.:

1 On 17th March 2022, the following order came to be passed by this Court :

1. From the affidavit of one Neeraj Kumar Agarwal affirmed on 11th March 2022, it is clear that the notice under Section 148 of the Income Tax Act 1961 (the said Act) has been issued only after 1st April 2021. Therefore, Mr. Joshi submits that this notice could not have been issued under the provisions prevailing before Finance Act 2021 that came into force on 1st April 2021.

2. This issue is the subject matter of group of petitions in which judgment is reserved. Therefore, this petition be listed on 12th April 2022.

3. Ad-interim relief in terms of prayer clause (d) is granted until the next date.

4. Registry to take the affidavit of Neeraj Kumar Agarwal on record.

2 In this case the notice issued under Section 148 of the Income Tax Act, 1961 (the Act), therefore, is after 31st March 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.

3 Mr. Jain states that he does not have any instructions of any assessment order having been communicated to petitioner. Statement accepted.

Even if the assessment order is passed, still it will be *non-est* as the notice issued under Section 148 of the Act itself is being set aside.

4 We have already held in ***Tata Communications Transformation Services Limited V/s. 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.

5 Petition disposed accordingly.

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

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