

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

WRIT PETITION NO.251 OF 2020

Backer Trading Private LimitedPetitioner

V/s.

Income Tax Officer, Ward – 12(1)(3)Respondent

None for petitioner.

Mr. Sham V. Walve for respondent – Revenue.

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

DATED : 31st JANUARY 2022

P.C. :

1 We have perused the petition and the documents annexed thereto with the assistance of Mr. Walve.

2 The Assessing Officer has arrived at an opinion that income chargeable to tax for Assessment Year 2012-2013 has escaped assessment based on certain information that was received from Director of Income Tax (Investigation) after the assessment of petitioner was completed under Section 143(3) of the Income Tax Act, 1961.

3 We have considered the reasons and we do not find anything in that to arrive at a conclusion that the notice has been issued without complying with the jurisdictional preconditions.

4 Therefore, petition dismissed.

5 All rights and contentions of petitioner are kept open and we clarify that we have not made any observation on the merits of the case.

(N.J. JAMADAR, J.)

(K.R. SHRIRAM, J.)