

Tandle

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

WRIT PETITION NO. 209 OF 2020

Waterbase Mercantile Company Limited ... Petitioner.

Versus

Income Tax Officer, Ward-13(3)(2), Mumbai ... Respondent

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Mr. Sankalp Sharma i/b. Mr. Prem Jha for the Petitioner.

Mr. Akhileshwar Sharma for the Respondent.

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CORAM : K. R. SHRIRAM AND
N. J. JAMADAR, JJ.

DATE : 28th JANUARY, 2022

(THROUGH VIDEO CONFERENCING)

P. C. :

1. We have considered the notice dated 27th March 2019 issued under Section 148 of the Income Tax Act, 1961 for Assessment Year 2012-2013 and the reasons for reopening the assessment.
2. We can not say that there is no tangible material disclosed in the reasons for reopening the assessment.
3. In the circumstances, we do not wish to exercise powers under Article 226 of the Constitution of India and we leave it to the Petitioner to avail of the alternate remedy available.
4. Petition dismissed.

(N. J. JAMADAR, J.)

(K. R. SHRIRAM, J.)