IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WRIT PETITION NO. 1515 OF 2022

Sanjay Ramkrishna Jagtap	--	Petitioner/s
Vs.		
Income Tax Officer, Ward – 1 (2), Nagpur & Ors.	--	Respondent/s

Mr. Kapil Hirani, Advocate for the Petitioner.
Mr. S.N. Bhattad, Advocate for Respondent Nos. 1 to 4.

CORAM : NITIN JAMDAR &
ANIL L. PANSARE, JJ.

DATE : 13 APRIL 2022.

P. C. :

The Petitioner has challenged the notice issued under Section 148 of the Income-tax Act, 1961 for re-assessment of income.

2. Learned Counsel for the Respondents points out that the return filed by the Petitioner has been accepted and there is no addition, and therefore, it is not necessary to examine the challenge to the notice as it would be academic.

3. Learned Counsel for the Petitioner states that the legal challenge to the notice be continued as in future the factum of issuance of notice may be held against the Petitioner.

4. We do not intend to examine this aspect in abstract. As and when such eventuality arises, it is open to the Petitioner to agitate the points which are raised in this petition.

5. With these clarifications, the Writ Petition is disposed of.

[ANIL L. PANSARE, J.]   [NITIN JAMDAR, J.]