**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO.7181 OF 2023

NARESH MAROTI GURUPAWAR
VERSUS
THE PRINCIPAL CHIEF COMMISSIONER INCOME TAX
AND ANOTHER

...
Advocate for the Petitioner : Shri Deshmukh Sachin S.
Advocate for Respondents 1 and 2 : Shri Alok M. Sharma
...

**CORAM : RAVINDRA V. GHUGE
&
Y. G. KHOBRAGADE, JJ.**

DATE :- 05th July, 2023

Per Court :-

1. On instructions, the learned Advocate for the Petitioner submits that now that the notice has been issued under Section 148 of the Income Tax Act, the Petitioner be permitted to raise all grounds and tender an explanation with regard to the prima facie view of the Income Tax Department that the income that was assessable to tax, has escaped assessment.

2. We find that the request of the Petitioner can be considered in view of the recent judgment dated 14.06.2023 delivered by this Court in Writ Petition No.10054/2022

(Aurangabad Bench) (***Country Liquor Retail Shop vs. Ministry of Finance and others)*** and the order dated 12.06.2023 passed by the Calcutta High Court in WPA No.10215/2023 (***Smt.Rachna Singhi vs. Income Tax Officer, Ward 30(1), Kolkata and another***).

3. Hence, **this Writ Petition is disposed off** with liberty to the Petitioner to tender his explanation with accompanying documents. At the request of the Petitioner, we grant him time until 19.07.2023. Needless to state, thereafter, the Department would proceed strictly in accordance with law.

kps **(Y. G. KHOBRAGADE, J.)** **(RAVINDRA V. GHUGE, J.)**