Niti

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.626 OF 2022

Browntape Technologies Private
Limited, H. No. 846/1(5), Flat
No. F2, Xenia Building
Kadamba Depot Road,
Alto Porvorim, Soccoro,
Bardez, Goa — 403521. ... Petitioner

Versus

1. Assistant Commissioner of
Income Tax, Circle 1(1), 1st
Floor, Aayakar Bhawan, Plot
No.5, EDC Complex, Patto
Plaza, Panaji, Goa -403001.

2. Principal Commissioner of
Income Tax Panaji, Aayakar
Bhawan, 1st Floor, Plot No 5,
EDC Complex, Patto Plaza,
Panaji, Goa -403001

3. Principal Chief
Commissioner of Income Tax,
Karnataka & Goa Region
Central Revenue Building,
Queens Road Bengaluru 560001

4. The Union of India,
Through the Secretary,
Government of India,
Ministry of Finance,
New Delhi - 110 011. ... Respondents

Mr Jay Bhandari and Mr P. Karpe, Advocates *for the Petitioner.*
Ms Susan Linhares, Standing Counsel *for the Respondents.*

CORAM: M.S. SONAK &
VALMIKI SA MENEZES, JJ.

DATE : 5th APRIL 2023

ORAL JUDGMENT : (Per M.S. SONAK, J.)

1. Heard Mr Bhandari with Mr Karpe for the petitioner and Ms Susan Linhares, learned Standing Counsel for the respondents.

2. Rule. The rule is made returnable forthwith.

3. The learned Counsel for the parties agree that the issue raised in this petition is covered by our judgment and order in Writ Petition No.627/2022. Accordingly, by adopting the reasoning in the said judgment and order, this petition will also have to be allowed.

4. In this case, the respondents issued a notice under Section 148-A initially on 19.05.2022. However, after few days, a fresh notice in the same terms was issued on 14.07.2022 seeking to reopen the assessment for the Assessment Year 2017-18.

5. The record shows that the petitioner filed the objections on 19.07.2022 . The acknowledgement receipt generated by the system is produced on record. However, the impugned order dated 29.07.2022 was made based on the premise that no objections were filed by the petitioner.

6. Accordingly, we set aside the impugned order dated 29.07.2022 and consequently notice of the same date under Section 148 of the Income Tax Act, 1961.

7. However, the respondents would be at liberty to consider the petitioner's objection and make appropriate orders in accord with law. All contentions of all parties are specifically left open.

8. The rule is made absolute in the above terms without any orders for costs.

VALMIKI SA MENEZES, J. **M.S. SONAK, J.**

NITI K HALDANKAR
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Date: 2023.04.06 14:34:53 +05'30'