IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.10852 OF 2022

Radhika Sharma ...Petitioner
Versus
Income Tax Officer Ward-2(8) & Anr ...Respondents

Mr. Shreyas Shrivastava a/w Mr. Tanmay Bidkar for Petitioner.
Mr. Akhileshwar Sharma for Respondents.

CORAM : K.R. SHRIRAM &
KAMAL KHATA, JJ
DATED : 26th SEPTEMBER 2023

P.C. :

1 This petition relates to A.Y.2017-2018. Counsel states that in this petition the issue of improper sanction having been obtained has been raised amongst other grounds. Counsel state that the issue of improper sanction has been decided by this court in ***Siemens Financial Services Private Limited Vs. Deputy Commissioner of Income Tax & Ors.***[1] wherein the court has held that for A.Y.2016-2017 the sanction should have been given under Section 151(ii) and not under Section 151(i) of the Income Tax Act 1961. Consequently, the sanction is invalid. The court has stated that in view of the invalid sanction, the notice issued itself will be invalid and has to be quashed.

2 Counsel state that the findings in Siemens Financial Services Pvt Ltd. (Supra) should squarely apply to this petition as well on the issue of sanction. Therefore, impugned notice dated 25th July 2022 is hereby

1. Writ Petition No.4888 of 2022 dated 25th August 2023.

quashed and set aside. Any consequential orders passed shall also be quashed and set aside.

3 Petition disposed.

(KAMAL KHATA, J.) **(K.R. SHRIRAM, J.)**