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

WRIT PETITION NO. 44 OF 2021

Douceur Sportswear Mfg & Co. Pvt Ltd. … Petitioner
Versus
The Office of the Assistant Commissioner of Income Tax 15(1)(2) … Respondent

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None for Petitioner.
Mr. Akhileshwar Sharma a/w Ms. Shilpa Goel for Respondent-Revenue.

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CORAM: K.R.SHRIRAM &
M.M.SATHAYE JJ.

DATE : 6th JUNE 2023

P.C. :-

1. None for Petitioner. Prayer in the petition is limited to direction to Respondent to supply the reasons for reopening of the assessment under Section 147,148 of the Income Tax Act, 1961. The matter also pertains to assessment year 2013-2014. The law in this regard is quite clear as laid down by the Apex Court in **GKN Driveshafts (India) Ltd. Vs. Income Tax Officer[1].**

2. Petition dismissed.

[M.M.SATHAYE,J.] **[K.R.SHRIRAM, J.]**

1 (2002) 125 Taxman 963(SC)