IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2433 OF 2011

The Commissioner of Income Tax City-12, Mumbai … Petitioner

Versus

Smt. Kalpana Munshi … Respondents

WITH

WRIT PETITION NO. 2434 OF 2011

The Commissioner of Income Tax City-12, Mumbai … Petitioner

Versus

Shri. Vikram S. Munshi … Respondents

WITH

WRIT PETITION NO. 1257 OF 2012

The Commissioner of Income Tax City-3, Mumbai … Petitioner

Versus

The Income Tax Appellate Tribunal, Mumbai Bench “B” & Anr. … Respondents

WITH

WRIT PETITION NO. 1383 OF 2012

The Commissioner of Income Tax City-3, Mumbai … Petitioner

Versus

The Income Tax Appellate Tribunal & Anr. … Respondents

WITH

WRIT PETITION NO. 1326 OF 2013

The Commissioner of Income Tax City-23,

Mumbai ... Petitioner

Versus

The Income Tax Appellate Tribunal, Mumbai Bench "A" & Anr. ... Respondents

Mr Subir Kumar, with Sruti Kalyanikar, for Petitioner.
Mr Siddharth Chandrashekhar, for Petitioner in WP/1326/2013.
Mr. Jitendra Singh, for Respondents in WP/2433/2011 & 2434/2011, for Respondent No.2 in WP/1326/2023 & for Petitioner in WP/1257/2012, WP/1383/2012.

CORAM K. R. SHRIRAM &
DR. N. K. GOKHALE, JJ.
DATED: 1st September 2023

P.C. :

1. The Counsels appearing for the respective Petitioners state that the Revenue does not have the satisfaction note and hence the situation will be similar to that covered by the order that this Court passed on 28th July 2023 in Writ Petition No. 2849 of 2008 and another. For completion of record, Counsels state that they will file an affidavit confirming the same.

2. Even if the search is held to be invalid, the information or material gathered during the course thereof may be relied upon by Revenue for making adjustment to assessee's income in an appropriate proceeding, if so advised, and Revenue may utilize the information or material in such proceeding, as is permissible in law.

3. The Income Tax Appellate Tribunal ("**ITAT**") is directed to dispose the pending Appeals in terms of this order within a period of twelve weeks from the date this order is filed in the Registry of ITAT.

4. Petitions disposed.

(DR. N. K. GOKHALE, J.) **(K. R. SHRIRAM, J.)**