

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

WRIT PETITION NO. 3619 OF 2019

Pebble Bay Developers Pvt. Ltd.
Vs.

..... Petitioner

The Assistant Commissioner of
Income Tax-13(1)(2)

..... Respondent

Mr. Nishit Gandhi, for Petitioner.

Mr. Akhileshwar Sharma a/w Ms. Shilpa Goel, for Respondent.

**CORAM: K.R.SHRIRAM, J &
FIRDOSH P. POONIWALLA, J.**

DATED : JUNE 20, 2023

P.C.

1. In this petition, petitioner is impugning a notice issued under Section 148 of Income Tax Act, 1961 ('the Act') dated 15/03/2019 and order disposing objections dated 30/11/2019. The final assessment order under Section 148 of the Act is yet to be passed.

2. Keeping open all rights and contentions, we do not wish to exercise our writ discretion under Article 226 of the Constitution of India in view of what we have stated above. It is open to petitioner to raise all grounds before the Assessing Officer.

3. Petition dismissed.

(FIRDOSH P. POONIWALLA, J)

(K.R.SHRIRAM, J)