IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 5102 OF 2022

Crompton Greaves Consumer Electricals Ltd. ...Petitioner
Vs.
Assistant Commissioner of Income Tax
Central Circle-5(1)(1), Mumbai, & Ors. ..Respondents

WITH
WRIT PETITION NO. 4730 OF 2022

Vandana Dinesh Patwari ...Petitioner
Vs.
Deputy Commissioner of Income Tax
Circle-8(2)(1), Mumbai, & Ors. ..Respondents

Mr. J. D. Mistri, Senior Advocate, a/w Mr. Madhur Agrawal i/b Mr. Atul K Jasani for petitioner in WP/5102/2022.

Mr. Dharan Gandhi for Petitioner in WP/4730/2022.

Mr. Suresh Kumar a/w Mr. Akhileshwar Sharma, Ms Shilpa Goel and Ms Mohinee Chougule for Respondents.

CORAM : K.R. SHRIRAM &
Dr. N. K. GOKHALE, JJ
DATED : 25th AUGUST 2023

P.C.

1 In these petitions which relate to A.Y. 2016-2017, petitioners are challenging the orders passed under Section 148A(d) as well as notices issued under Section 148 of the Income Tax Act 1961 (the Act). Admittedly, in these cases also the authority which sanctioned for issuance of order under Section 148A(d) is the authority under Section 151(i) and not under Section 151(ii) of the Act. As held in ***Siemens Financial Services Pvt Ltd.***

Vs. Deputy Commissioner of Income Tax Circle-8(2)(1) & Ors. [1], the sanction ought to have been granted under Section 151(ii) and not under Section 151(i) of the Act. This applies to these petitions as well.

2 Therefore, without going into the other issues or grounds raised, in view of the judgment in *Siemens Financial Services Pvt Ltd.* (Supra), orders passed under Section 148A(d) as well as notices issued under Section 148 of the Act are hereby quashed and set aside.

3 Petitions disposed. No order as to costs.

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

1. (Judgment dated 25th August 2023 in Writ Petition No.4888 of 2021)