IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

**CIVIL APPLICATION (W) NO.1708/2023**
**IN**
**WRIT PETITION NO. 2883/2023**

Abhay Sharad Chaudhary Vs. Deputy/Assistant Commissioner of Income-Tax, Nagpur and Ors.

| Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders | Court's or Judge's order |
|---|---|

Mr. J. L. Bhoot, Advocate for Petitioner.
Mr. B. N. Mohata, Advocate for Respondents.

**CORAM : A.S.CHANDURKAR AND MRS.VRUSHALI V. JOSHI,JJ..**
**DATED : 19.07.2023**

. In view of the pursis dated 03.07.2023, Civil Application (W) No.1708/2023 is permitted to be withdrawn. It is disposed of accordingly.

**CIVIL APPLICATION (W) NO.1986/2023**

. The petitioner seeks leave to amend the writ petition by raising a challenge to the assessment order dated 30.05.2023 as well as the consequential demand issued under Section 156 of the Income Tax Act, 1961. It is submitted that during the pendency of the present proceedings, the order of assessment has been passed. No appeal has been preferred by the petitioner for challenging the said assessment order.

2. The learned Counsel for the respondents opposes the amendment by submitting that granting the same would result in changing the nature of the present proceedings.

3. Since the petitioner has challenged the notice dated 22.07.2022 issued under Section 148 of the Act of 1961, we are inclined to allow the amendment. If the challenge to the said notice is upheld, the consequential order of assessment would also be affected.

4. Hence, Civil Application is allowed.

5. The amendment be carried out within a period of one week from today.

6. Civil Application is disposed of.

**WRIT PETITION NO. 2883/2023**

. Stand over three weeks to enable the respondents to file reply to the amended writ petition.

**(MRS.VRUSHALI V. JOSHI, J.)** **(A.S.CHANDURKAR, J.)**

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