IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 9832 OF 2022

SHAILESH SHIVPRASAD KABRA
VERSUS
THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX AND ANOTHER

…

Shri Raviraj R. Chandak, Advocate for the Petitioner.
Shri Alok Sharma, Advocate for the Respondents/ IT Department.

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CORAM : RAVINDRA V. GHUGE
&
R.M. JOSHI, JJ.

DATE :- 01st March, 2024

Per Court :-

1. We have heard the learned Advocates for the respective parties.

2. The challenge in this petition is identical to the challenge in Writ Petition No.9125/2022 (***Bela Kishor Varma vs. The Principal Chief Commissioner, Income Tax and another***), which we have decided today.

3. In this Writ Petition as well, it is undisputed that the impugned notice has been issued after the amendment to the Finance Act, on the basis of the provisions that existed before the

amendment and the said notice is in relation to the Assessment Year 2014-2015.

4. For the reasons recorded in the order passed today in **Writ Petition No.9125/2022 (supra)**, this **Writ Petition is allowed** with the same directions as under:-

(a) The impugned notice is quashed and set aside.

(b) We record that this order is restricted only to the point of limitation since the impugned notice had been issued for the Assessment Year 2014-2015, after the amendment to the Finance Act on 01.04.2021, and that too under the provisions existing prior to the amendment to the Finance Act.

kps **(R.M. JOSHI, J.)** **(RAVINDRA V. GHUGE, J.)**