2024:BHC-AUG:1635-DB

IN THE HIGH COURT OF JUDICATURE AT BOMBAY BENCH AT AURANGABAD

10 WRIT PETITION NO. 113 OF 2024

RAVINDRA BHAGORAO DANGE
VERSUS
THE PRINCIPAL CHIEF COMMISSIONER INCOME TAX AND ANOTHER

...

Advocate for the Petitioner : Mr.P.D. Bachate i/by Mr. Jadhavar Shivprasad G.
Advocate for Respondents 1 and 2 : Mr. Alok Sharma

...

CORAM : RAVINDRA V. GHUGE
&
Y. G. KHOBRAGADE, JJ.

DATE :- 22nd January, 2024

Per Court :-

1. Heard the learned Advocates for the respective sides and perused the petition paper book with their assistance.

2. The Petitioner was undisputedly served with the notice under Section 148(A)(b) of the Income Tax Act dated 23.05.2022. Two weeks time was granted to the Petitioner to reply. The Petitioner did not respond. The Income Tax Department finally passed the order after almost two months on 20.07.2022. Admittedly, the Petitioner did not tender any written reply. Consequentially, the order under Section 148A(d) has been

passed.

3. Considering the recent order dated 08.01.2024 delivered by this Court in Writ Petition No.10075/2023 (***Satguru Sai Extrusions Private Limited vs. Union of India and others***), this **Writ Petition is disposed off**.

4. Needless to state, the law has crystallized that such an Assessee as like the Petitioner herein, can raise all grounds and contentions and the same can be considered while hearing the proceedings under Section 148-A.

kps **(Y. G. KHOBRAGADE, J.)** **(RAVINDRA V. GHUGE, J.)**