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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 6012 OF 2023

Rangnath Madanlal Bang

....Petitioner

V/s.

Union of India and Ors.

...Respondents

Mr. Sumant R. Deshpande for Petitioner.

Mr. Akhileshwar Sharma for Respondents-Revenue.

CORAM : K.R. SHRIRAM &

DR. NEELA GOKHALE, JJ.

DATED : 27th MARCH 2024

P.C. :

1. Mr. Deshpande states that this petition will be covered by the judgment of *New India Assurance Co. Ltd. V/s Assistant Commissioner of Income Tax, Circle 3(2)(1), Mumbai & Ors.*¹. Mr. Sharma agrees.

2. Therefore, impugned order dated 28th June 2022 passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notice dated 28th June 2022 issued under Section 148 of the Act are hereby quashed and set aside.

3. Petition disposed.

4. Consequential notices or orders, if any, also stand quashed and set aside.

¹ 2024 SCC Online Bom 146

5. All other rights and contentions which have been raised in the petition are also kept open.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)