IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11253 OF 2022

Lokmangal Sugar Ethenol And
Co-Generation Industries Limited ….Petitioner

V/s.

Deputy Commissioner of Income Tax,
Circle 1, Solapur and Ors. ….Respondents

Mr. Ruturaj Gurjar for Petitioner.
Mr. Suresh Kumar for Respondents – Revenue.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 27th MARCH 2024

P.C. :

1. Mr. Gurjar 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. Suresh Kumar agrees.

2. Therefore, impugned order dated 29th July 2022 passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notice dated 29th July 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.)**