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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3178 OF 2023

Kalpana Pravin Sanghvi

....Petitioner

V/s.

Assistant Commissioner of Income
Tax, Central Circle 2(3), Pune and Anr.

...Respondents

Mr. Mihir C. Naniwadekar a/w Ms. Rucha Vaidya and Mr. Raturaj H. Gurjar
for Petitioner.

Mr. Ashok Kotangle a/w Mr. Nikitesh Kotangle and Mr. Ajinkya Bhosale for
Respondents.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 23rd APRIL 2024

PC. :

1. Mr. Naniwadekar states that the issue in this petition is covered
by the judgment of the Hon'ble Apex Court in *Commissioner of Income Tax-
III, Pune vs. Sinhgad Technical Education Society*¹ and *Principal
Commissioner of Income Tax, Central – 3 vs. Abhisar Buildwell (P) Ltd.*²
and judgment of this court in *Ashok Commercial Enterprises vs. Assistant
Commissioner of Income Taxation*³. Mr. Kotangle agrees.

2. Therefore, without going into the details we hereby allowed the
petition in terms of prayer clause – (b) which reads as under :

(b) Issue a writ of Certiorari or a writ in the nature of certiorari or
any other appropriate writ, order or direction, quashing the

¹ (2017) 397 ITR 344 (SC)

² (2023) 454 ITR 212 (SC)

³ (2023) 459 ITR 100 (Bombay)

Impugned Notices under s 153C dated 31 January 2022 for AYs 2013-14, 2014-15, 2015-16, 2018-19 and 2019-20 (Exhibits B-1 to B-5) as being wholly without jurisdiction, illegal and arbitrary;

3. Petition disposed.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)