

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3165 OF 2023

Rohan Nayan Shah

...Petitioner

Versus

Union of India and Ors.

...Respondents

Ms. Ujjawala Chaturvedi, i/by Ms Neha Anchlia, for Petitioner.
Ms. Samiksha Kanani, for Respondents-Revenue.

CORAM: K. R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED: 3RD MAY, 2024

PC:-

1. Ms. Samiksha Kanani undertakes to file vakalatnama within one week from today. Undertaking accepted.
2. This Petition relates to Assessment Year ("AY") 2015-16. We are informed by counsel for Petitioner that this Petition will be covered by the judgment that we pronounced today in ***Hexaware Technologies Limited v. Assistant Commissioner of Income Tax Circle 15(1)(2) Mumbai and Ors.***¹ Counsel for Respondents concur.
3. Therefore, the notice and order impugned in this petition are quashed and set aside. In case any re-assessment order is passed, the same also will stand quashed. So also, consequential demand notice or penalty notice will also stand quashed and set aside.

¹ Writ Petition No.1778 of 2023

4. Petition disposed accordingly.
5. Whichever contention raised in the Petition not covered by the *Hexaware Technologies (Supra)* is kept open to be raised, should the need arise.

(DR. NEELA GOKHALE, J.)

(K. R. SHRIRAM, J.)