



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3165 OF 2023

WITH

WRIT PETITION NO.3146 OF 2023

Rohan Nayan Shah

....Petitioner

V/s.

Union of India and Ors.

....Respondents

Ms. Ujjawala Chaturvedi i/b. Ms. Neha Anchlia for petitioner.

Mr. Akhileshwar Sharma for respondents – Revenue.

CORAM : K.R. SHRIRAM &

DR. NEELA GOKHALE, JJ.

DATED : 2nd APRIL 2024

PC. :

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1 Mentioned out of turn.

2 Ms. Chaturvedi states that the issue in this petition will be covered by the recent judgment of this Court in *Godrej Industries Ltd. V/s. The Assistant Commissioner of Income Tax, Circle 14(1)(2), Mumbai and Ors.*¹ Mr. Sharma agrees.

3 Therefore, impugned order passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notice issued under Section 148 of the Act in is hereby quashed and set aside. Consequential notices or orders, if any, also stand quashed and set aside.

4 Petition disposed.

¹ 2024 SCC Online Bom. 681

5 Since we have disposed the petition only on the issue of
limitation, petitioner may raise the other contentions raised in this petition
independently, if the need arise in other matters.

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6 Stand over to 3rd May 2024.

7 Ad-interim, if any, to continue till 30th June 2024.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)

Gauri Gaekwad

Signed by: Gauri A. Gaekwad

Designation: PS To Honourable Judge

Date: 03/04/2024 18:21:30