

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 3412 OF 2023

Manish Rasiklal Satra

...Petitioner

Versus

Income Tax Officer Ward 28(2)(1) & Ors

...Respondents

Mr Dharan V Gandhi a/w Ms Aanchal Vyas for Petitioner.

Mr Arjun Gupta for Respondents-Revenue.

CORAM : K. R. SHRIRAM &
Dr. NEELA GOKHALE, JJ.
DATED : 5th FEBRUARY 2024

PC. :

1 Counsel for petitioner 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. Counsel for respondents agree.

2 Therefore, impugned orders passed under Section 148 (A)d of the Income Tax Act, 1961 (the Act) and the notices issued under Section 148 of the Act in the respective petitions 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.)