

Digitally
signed by
PURTI
PRASAD
PARAB
Date:
2024.01.31
14:12:34
+0530

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 4046 OF 2023

Sudhir Sadashiv Kapile HUF

....Petitioner

V/s.

Union of India and Ors.

...Respondents

Mr. Tanmay Phadke for Petitioner.

Mr. Ajeet Manwani a/w Ms. Samiksha Kanani for Respondents-Revenue.

CORAM : K.R. SHRIRAM &

DR. NEELA GOKHALE, JJ.

DATED : 30th JANUARY 2024

PC. :

1. Counsel for petitioner states that this petition will be covered by the judgment of *New India Assurance Co. Ltd. vs. Assistant Commissioner of Income Tax, Circle 3(2)(1), Mumbai & Ors.*¹. Counsel for Respondents agree. Therefore, impugned order passed under Section 148 (A)d of the Income Tax Act, 1961 (the Act) and the notice issued under Section 148 of the Act are hereby quashed and set aside.
2. Petition disposed.
3. Consequential notices or orders, if any, also stand quashed and set aside.
4. All other rights and contentions which have been raised in the petition is also kept open.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)

¹ 2024 SCC OnLine Bom 146