IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2510 OF 2024
WITH
INTERIM APPLICATION NO. 6643 OF 2024

FM India Supply Chain Pvt. Ltd. **…Petitioner**
Versus
Assistant Commissioner of Income Tax, Circle 1(1), Pune **…Respondent**

Mr. Vineet Kothari, Senior Advocate, i/b. Mr. Nikhil Rungta, with Mr. Devkinandan R. Singh & Mr. Mehul Kothari, for Petitioner.
Mr. Arjun Gupta, for Respondent-Revenue.

CORAM: K. R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED: 12th March 2024

PC:-

<u>INTERIM APPLICAITON NO.6643 OF 2024</u>

1. For reasons mentioned in the application, Interim Application is allowed. Leave to amend as per the amendment sought in paragraph 4 of the Interim Application is granted. Amendment to be carried out during the course of today.

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2. Petitioner impugns an order dated 13th April 2023 passed under Section 148A(d) of the Income Tax Act, 1961 ("**the Act**") as also the consequent notice of the same date issued under Section 148 of the Act. Counsel submits that the entire basis of issuance of notice

under Section 148A(b) of the Act is change of opinion and as held by this Court in ***Siemens Financial Services Private Limited Vs. Deputy Commissioner of Income Tax & Ors.,***[1] the change of opinion will be a valid ground to challenge the petition.

3. Mr. Gupta seeks three weeks time to file reply. Time granted. Rejoinder, if any, to be filed and copy served within two weeks thereafter.

4. Petition be listed for admission on 6th May 2024.

5. Until 30th June 2024, there shall be ad-interim relief in terms of prayer clause (aa), which reads as under:

> *"(aa) That pending the hearing and final disposal of this Writ Petition, Respondent, his successors in office, subordinates, servants and agents be restrained by an order and injunction of this Hon'ble Court to refrain from taking and steps or proceedings whatsoever for or in relation to the impugned order under Section 148A(d) of the Act dated 13.04.2023 Exhibit-R, and impugned notice under Section 148 of the Act dated 13.04.2023 Exhibit-S"*

(DR. NEELA GOKHALE, J.) **(K. R. SHRIRAM, J.)**

1. (2023) 457 ITR 647 (BOM)

Signed by: Raju D. Gaikwad
Designation: PS To Honourable Judge
Date: 13/03/2024 12:58:18