

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

(946) WRIT PETITION NO.5702 OF 2022

Shubhada R. Bora

...Petitioner

Versus

Income Tax Officer, Ward 1(1), Nashik & Ors.

...Respondents

WITH

(949) WRIT PETITION NO.5822 OF 2022

WITH

(950) WRIT PETITION NO.11188 OF 2022

WITH

(951) WRIT PETITION NO.14803 OF 2022

WITH

(1004) WRIT PETITION NO.3147 OF 2023

Mr. Devendra Jain, i/b. Ms. Radha Halbe, for Petition in WP/5702/2022 & 5822/2022.

Ms. Deepa Khare, i/b. Mint & Confreres, for Petitioner in WP/11188/2022.

Mr. Kumar U. Kale, for Petitioner in WP/14803/2022.

Mr. Suyog Bhawe with Mr. Vikas Poojary, Mr. Yash Prakash, i/b. PDS Legal, for Petitioner in WP/3147/2023.

Mr. Suresh Kumar, for Respondents-Revenue in WP/5702/2022, 5822/2022 & WP/3147/2023.

Mr. Akhileshwar Sharma, with Ms. Samiksha Kanani, for Respondents-Revenue in WP/14803/2022.

CORAM: K. R. SHRIRAM &
DR. NEELA GOKHALE, JJ.

DATED: 9th May 2024

PC:-

1. We are informed by counsel for Petitioner/s that these Petitions will be covered by the judgment in *Hexaware Technologies Limited v. Assistant Commissioner of Income Tax Circle 15(1)(2) Mumbai and Ors.*¹ Counsel for Respondent/s concur.

¹ Writ Petition No.1778 of 2023 decided on 3.5.2024.

2. Therefore, the notices and orders impugned in these petitions 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.

3. Petitions disposed accordingly.

4. In view of disposal of petitions, interim application, if any, pending therein shall also stand disposed.

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.)

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