

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.9574 OF 2023

Bansilal Indramal Jain HUF

...Petitioners

Versus

Income Tax Officer Ward Officer WADR 28(1)
(1) and Ors.

...Respondents

Ms. Radha Halbe, for Petitioner.

Mr. Suresh Kumar, i/by Ms. Anuradha Mane, for Respondents-
Revenue.

CORAM: K. R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED: 14th February 2024

PC:-

1. Ms. Radha Halbe states that this petition will be covered by the judgment of *New India Assurance Co. Ltd. v. Assistant Commissioner of Income Tax, Circle 3(2)(1), Mumbai & Ors.*¹ Mr. Suresh Kumar agrees.

2. Therefore, impugned order passed under Section 148A(d) of the Income Tax act, 19161 ("**the Act**") and the notices issued under Section 148 of the Act in these petitions are hereby quashed and set aside.

3. Petition disposed.

4. Consequential notices or orders, if any, also stand quashed and

¹ 2024 SCC OnLine Bom. 146.
Shivgan

set aside.

5. All other rights and contentions which have been raised in the petitions are also kept open.

(DR. NEELA GOKHALE, J.)

(K. R. SHRIRAM, J.)