



IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 10534 OF 2022

Rahul Shravankumar Bagaria

...Petitioner

Versus

Assistant Commissioner of Income Tax & Ors.

...Respondents

Ms. Ayesha Ansari, i/b Acelegal, for the Petitioner.
Mr. Ajeet Manwani, a/w Ms. Samiksha Kanani, for the
Respondent.

CORAM: K. R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED: 16th January 2024

PC:-

1. Ms. Ansari states that the issue in this petition would be covered by the judgment that was pronounced by this Court in the matter of *New India Assurance Co. Ltd. v. Assistant Commissioner of Income Tax, Circle 3(2)(1), Mumbai & Ors.*¹. Mr. Manwani agrees.
2. Therefore, the order dated 28th July 2022 passed under Section 148A(d) of the Income Tax Act, 1961 (“the Act”) and consequent notice dated 28th July 2022 issued under Section 148 of the Act are quashed and set aside.
3. Petition disposed.

(DR. NEELA GOKHALE, J.)

(K. R. SHRIRAM, J.)

¹ Writ Petition NO.1945 of 2023 dtd. 15th January 2024.
Gaikwad RD