IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 10168 OF 2022

Pragati Infrastructures …**Petitioner**
Versus
Assistant Commissioner of Income Tax Circle 3 & Ors. …**Respondents**

Mr. Pankaj Toprani, a/w Ms. Kripa Toprani, i/b PRH Juris Consults, 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. Mr. Toprani 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 notices dated 31st March 2021 and 26th July 2022 issued under Section 148 of the Income Tax Act, 1961 ("**the Act**") and orders dated 4th January 2022 and 26th July 2022 passed under Section 148A(d) 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.