IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.1621 OF 2024

Kishor Bhalraj Shah HUF **...Petitioner**
Versus
The Income Tax Officer, Ward 2(1) & Ors. **...Respondents**

Mr. Vipul J. Shah, for Petitioner.
Ms. Samiksha Kanani, with Adv. Prasanna Pawar, i/b. Mr. Ajeet Manwani, for Respondents-Revenue.

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

PC:-

1. Mr. Shah 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] Ms. Kanani agrees.

2. Therefore, impugned order passed under Section 148A(d) of the Income Tax act, 1961 ("**the Act**") and the notices issued under Section 148 of the Act in this petition are hereby quashed and set aside.

3. Petition disposed.

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

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1 2024 SCC OnLine Bom. 146.

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.)**