

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.10888 OF 2022 (902)

Vinod Santoshkumar DhankaniPetitioner

V/s.

Asst. Commissioner of Income Tax
Circle-1 & AnrRespondents

Mr. Shreyas Shrivastava for Petitioner.
Mr. Ajeet Manwani a/w Ms Samiksha Kanani for Respondents-Revenue.

**WITH
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION (L) NO.26693 OF 2022 (903)

Satish Chunilal MehtaPetitioner

V/s.

Income Tax Officer, Ward 34(3)(2) & OrsRespondents

**WITH
WRIT PETITION NO.848 OF 2023 (904)**

Amit KapadiaPetitioner

V/s.

Asst. Commissioner of Income Tax
Circle- 22(1) & AnrRespondents

**WITH
WRIT PETITION NO. 1811 OF 2023 (905)**

Sanjaykumar Ratansingh RathorePetitioner

V/s.

Income Tax Officer, Ward 32(1)(1) & OrsRespondents

**WITH
WRIT PETITION (L) NO.2758 OF 2023 (906)**

Cadell Weaving Mill Co. Pvt Ltd.Petitioner

V/s.

Deputy Commissioner of Income Tax
Circle 4(1)(1) & Ors.

....Respondents

WITH
WRIT PETITION (L) NO.10606 OF 2023 (907)

Veda Vijay Raheja

....Petitioner

V/s.

Assistant Commissioner of Income Tax
Circle 32(1) & Ors

....Respondents

Mr. Gunjan Kakkad & Mr. Anuj Kishnadwala i/b Mint and Confreres with Mr. Advait Dalvi i/b Ms Niyati Mankad Hakani for Petitioners-Assessees in respective matters.

Mr. Akhileshwar Sharma with Ms Sakshi Kapadia i/b Ms Sushma Nagaraj, Mr. Vaibhav Date i/b Ms Swapna Gokhale and Mr. Subir Kumar with Ms. Sruti Kalyanikar for Respondents-Revenue in respective matters.

**CORAM : K. R. SHRIRAM &
Dr. NEELA GOKHALE, JJ.
DATED : 25th JANUARY 2024**

PC. :

1 Counsel for petitioners state that all these petitions will be covered by the judgment of *New India Assurance Co. Ltd. V/s Assistant Commissioner of Income Tax, Circle 3(2)(1), Mumbai & Ors.*¹. Counsel for respondents agree.

2 Therefore, impugned orders passed under Section 148 (A)d of the Income Tax Act, 1961 (the Act) and the notices issued under Section 148 of the Act in the respective petitions are hereby quashed and set aside.

3 Petitions disposed.

1. 2024 SCC OnLine Bom 146

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