IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1094 OF 2023

Maharajkrishna Birmani ....Petitioner

V/s.

The Assistant/Deputy Commissioner
of Income Tax, Circle 1, Nashik
and Ors. ...Respondents

Mr. Suresh Kumar for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 23rd APRIL 2024

P.C. :

1. Mr. Suresh Kumar states that the issue in this petition will be covered by the recent judgment of this Court in ***Godrej Industries Ltd. V/s. The Assistant Commissioner of Income Tax, Circle 14(1)(2), Mumbai and Ors.***[1]

2. Therefore, impugned order passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notice issued under Section 148 of the Act in this petition is hereby quashed and set aside. Consequential assessment orders, demand notices and penalty notices, etc. are also quashed and set aside.

3. Petition disposed.

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4. Since we have disposed this petition only on the issue of limitation, petitioner may raise the other contentions raised in this petition independently, if the need arise in other matters.

(DR. NEELA GOKHALE, J.) **(K.R. SHRIRAM, J.)**