IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.1093 OF 2023
WITH
WRIT PETITION NO.1094 OF 2023

Maharajkrishna Birmani ....Petitioner

V/s.

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

Mr. Mihir Naniwadekar i/b. Ms. Farzeen Khambatta for petitioner.
Mr. Suresh Kumar for respondents – Revenue.

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

P.C. :

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1 Mr. Naniwadekar states that this petition 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]. Mr. Suresh Kumar agrees.

2 Therefore, impugned order dated 21st July 2022 passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notice dated 21st July 2022 issued under Section 148 of the Act 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 petition are also kept open.

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6 Stand over to 5^{th} February 2024.

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