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

**WRIT PETITION NO. 12134 OF 2022**

Lecmec Commodities Broking Private Limited
through its Director Shri. Aashish Niranjan Shah **...Petitioner**
*Versus*
Income Tax Officer & Ors. **...Respondents**

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Mr. Sagar Tilak a/w Ms. Payal Rathod & Ms. Tanvi Phatak i/b Mr. Sachin Hande for Petitioner.
Mr. Ajeet Manwani a/w Ms. Samiksha Kanani for Respondents.

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**CORAM: K. R. SHRIRAM &**
**DR. NEELA GOKHALE, JJ.**
**DATED: 27th February 2024**

**PC:-**

**1.** Mr. Tilak 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]. Mr. Manwani agrees.

**2.** Therefore, impugned order dated 18th July 2022 passed under Section 148A(d) of the Income Tax act, 1961 ("**the Act**") and the notices dated 20th May 2022, 28th June 2021 and 18th July 2022 issued under Section 148 of the Act in this petition are hereby quashed and set aside.

**3.** Petition 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 petition are also kept open.

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

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