IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.12137 OF 2022

Lecmec Engineering Pvt Ltd., the Director
Ashish Shah ….Petitioner

V/s.

Assistant Commissioner of Income Tax
Circle-7, Pune & Ors ….Respondents

WITH
WRIT PETITION NO.12139 OF 2022

Aashish Niranjan Shah ...Petitioner
Vs.
Assistant Commissioner of Income Tax & Ors ...Respondents

Mr. Mr. Sagar Tilak a/w Ms Payal Rathod i/b Mr. Sachin Hande for Petitioner.
Ms Samiksha Kanani for Respondent-Revenue.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 6th MARCH 2024

P.C. :

1 Counsel for petitioners state that the issue in these petitions 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] Counsel for respondents agree.

2 Therefore, impugned orders passed under Section 148A(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.

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

3 Petitions disposed.

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

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