

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 Niranjana 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

PC. :

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.

1 2024 Sec online Bom 681

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.)