IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.12299 OF 2022

Swapnil Rasiklal Kothadiya ....Petitioner

V/s.

Income Tax Officer, Ward 2 & Ors. ....Respondents

WITH
WRIT PETITION NO.3178 OF 2023

Kalpana Pravin Sanghvi ....Petitioner

V/s.

Assistant Commissioner of
Income Tax, Central Circle 2(3) & Ors. ....Respondents

WITH
WRIT PETITION NO.332 OF 2023

Shriram Jawahar Shetkari
Sahakari Sakhar Udyog ....Petitioner

V/s.

Assistant Commissioner of
Income Tax and Ors. ....Respondents

Mr. Mihir Naniwadekar a/w. Mr. Ruturaj H. Gurjar for petitioner.
Mr. Suresh Kumar for respondents – Revenue.

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

P.C. :

<u>WRIT PETITION NO.12299 OF 2022</u>
<u>WITH</u>
<u>WRIT PETITION NO.332 OF 2023</u>

1 Mr. Naniwadekar state that these petitions 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.

1. 2024 SCC OnLine Bom 146

2 Therefore, impugned orders passed under Section 148 (A)d of the Income Tax Act, 1961 (the Act) and the notices issued under Section 148 of the Act in these petitions are hereby quashed and set aside.

3 Petitions disposed.

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 petitions are also kept open.

<u>WRIT PETITION NO.3178 OF 2023</u>

6 Stand over to 5th February 2024.

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