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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 12301 OF 2022

Rohan Nayan Shah

....Petitioner

V/s.

Union of India and Ors.

....Respondents

Ms. Neha Anchlia for Petitioner.

Mr. Akhileshwar Sharma for Respondents–Revenue.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.

DATED : 10th MAY 2024

PC. :

1. Mr. Sharma undertakes to file vakalatnama on behalf of Respondents within one week from today, Undertaking accepted.

2. Ms. Anchlia 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. Sharma agrees.

3. Therefore, impugned order dated 18th July 2022 passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notice dated 18th July 2022 issued under Section 148 of the Act are hereby quashed and set aside.

4. Petition disposed.

1. 2024 SCC Online Bom 146

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

6. All other rights and contentions which have been raised in the petition are also kept open.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)