IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

(903) WRIT PETITION NO. 4749 OF 2022

Niren Pravinchandra Jain ….Petitioner

V/s.

Income Tax Officer, Ward 25(3)(1),
Mumbai and Ors. ….Respondents

ALONGWITH
(904) WRIT PETITION NO. 314 OF 2023
ALONGWITH
(905) WRIT PETITION NO. 455 OF 2023
ALONGWITH
(907) WRIT PETITION NO. 2135 OF 2023
ALONGWITH
(908) WRIT PETITION NO. 2542 OF 2023
ALONGWITH
(909) WRIT PETITION (L) NO. 6153 OF 2023
ALONGWITH
(910) WRIT PETITION (L) NO. 8234 OF 2023
ALONGWITH
(911) WRIT PETITION (L) NO. 12677 OF 2023
ALONGWITH
(912) WRIT PETITION (L) NO. 9575 OF 2024

CIVIL APPELLATE JURISDICTION

(906) WRIT PETITION NO. 459 OF 2023

Windsor Machines Limited ….Petitioner

V/s.
Deputy Commissioner of Income
Tax, Central Circle – 1 and Ors. ….Respondents

Mr. Dharan V. Gandhi for Petitioner in WP No. 4749/2022, WP No. 314/2023, WP No. 455/2023, WP No. 459/2023, WP No. 2542/2023, WPL No.8234/2023 and WPL No. 12677/2023.

Mr. Abhishek Khandelwal for Petitioner in WP No. 2135/2023 and WPL No. 6153/2023.

Ms. Rutuja N. Pawar a/w Ms. Hetal Laghave for Petitioner in WPL No. 9575/2024.

Ms. Sakshi Kapadia i/b Ms. Sushma Nagaraj for Respondents-Revenue in WP No. 4749/2022, WP No. 455/2023, WPL No.8234/2023.

Mr. Suresh Kumar for Respondents in WP No. 314/2023, WP No. 2135/2023.

Mr. Ashok Kotangle a/w Mr. Mayur Sarode, Mr. Vishnu Choudhary and Mr.Nikitesh Kotangle for Respondents in WP No. 459/2023.

Ms. Swapna Gokhale for Respondents-Revenue in WP No. 2542/2023.

Mr. Subir Kumar a/w Ms. Sruti Kalyanikar for Respondents-Revenue in WPL/6153/2023.

Mr. Devvrat Singh for Respondents-Revenue in WPL No. 12677/2023.

Mr. Ravi Rattesar for Respondents-Revenue in WPL No. 9575/2024.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 27th 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. Consequential notices or orders, if any, also stand quashed and set aside.

3. Petitions disposed.

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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.)**