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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 462 OF 2023

Ganesh Shankar Mhatre

....Petitioner

V/s.

Income Tax Officer, Ward 3(2), Kalyan
and Ors.

...Respondents

Mr. Dharan Gandhi for Petitioner.

Mr. Akhileshwar Sharma for Respondents.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 27th MARCH 2024

PC. :

1. Mr. Gandhi states that the issue in this petition 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

Mr. Sharma agrees.

2. Therefore, impugned order passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notice issued under Section 148 of the Act are hereby quashed and set aside. Consequential notices or orders, if any, also stand quashed and set aside.

3. Petition disposed.

¹ 2024 SCC Online Bom. 681

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

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)