

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1738 OF 2024
WITH
WRIT PETITION NO. 1748 OF 2024
WITH
WRIT PETITION NO. 1749 OF 2024
WITH
WRIT PETITION NO. 1741 OF 2024
WITH
WRIT PETITION NO. 1739 OF 2024
WITH
WRIT PETITION NO. 1744 OF 2024
WITH
WRIT PETITION NO. 1745 OF 2024
WITH
WRIT PETITION NO. 1742 OF 2024

RR Constructions and Infrastructure India Pvt. Ltd. ... Petitioner

Versus

Asst. Commissioner of Income Tax, Central Circle- ... Respondents
1(3) and Anr.

Mr. V. Shridharan, Sr. Adv. a/w Mr. Raul Hakani, Mr. Ravi S, Mr.
Aadesh Agnihotri i/b Niyati Kakani, for Petitioner.
Mr. Suresh Kumar a/w Dhanalakshmi Iyer, for Respondent.

CORAM: G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.
DATED: 29 July, 2024

P.C.

1. A coordinate Bench of this Court by an order dated 8 February 2024 had issued notice to the Attorney General of India, considering the challenge as raised to the provisions of explanation (2)(i) of Section 148 and clause (a) of

proviso to Section 148A inserted by Finance Act, 2021 being unconstitutional and ultra vires. A reply affidavit post notice, is placed on record. A copy of the reply affidavit is furnished to the advocate for the petitioner in Court today.

2. Rejoinder, if any, be placed on record within two weeks from today.
3. In this view of the matter, we shall now proceed to hear the parties on the prayers as made in this petition.
4. Stand over to **12 August 2024**.
5. Ad-interim relief passed earlier shall continue to operate till the adjourned date of hearing.

(SOMASEKHAR SUNDARESAN, J.)

(G. S. KULKARNI, J.)