IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 9621 OF 2024

ZS Associates India Pvt. Ltd. … Petitioner

vs.

The Assistant Commissioner of Income Tax, Circle-12, Pune & Ors. …Respondents

Mr. Niraj Sheth a/w. Mr. Atul K. Jasani for the petitioner.
Mr. Akhileshwar Sharma for the respondent.

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

P.C.

1. The sanction order issued under section 151 of the Income-tax Act be placed on record.

2. According to the petitioner, this is a classic case where the impugned notice under section 148 has been issued on a mere change of opinion, as the basis on which the impugned notice has been issued was in fact consideration before the Assessing Officer when the assessment order dated 16 February, 2022 was passed. We shall hear the parties after the sanction order is placed on record.

3. Reply affidavit filed on behalf of the department is taken on record. We would also direct the respondents to place on record the nature of the audit objections. If need be, short additional affidavit be placed on record.

4. Stand over to **6 August, 2024.**

(SOMASEKHAR SUNDARESAN, J.) **(G. S. KULKARNI , J.)**