PRASHANT VILAS RANE Digitally signed by PRASHANT VILAS RANE Date: 2024.09.27 13:31:09 +0530

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 12076 OF 2024

Mahmood Hashim Musavi ..Petitioner

Vs.

The Income Tax Officer Ward 7(1), Pune & Ors. ...Respondents

Ms. Deepa Khare i/b. Mint & Confreres, for the Petitioner.
Mr. Akhileshwar Sharma, for the Respondents.

CORAM: G. S. KULKARNI & SOMASEKHAR SUNDARESAN, JJ.

DATED: 24 September 2024

P.C.

1. This petition under Article 226 of the Constitution is filed praying for the following reliefs:-

> "(a) Declare that the impugned notice u/s. 148A(b) 21.03.2024 (Exhibit D) and Order u/s. 148A(1)(d) dt. 30.03.2024 148 dated 30.03.2024 (Exhibit F and G) is wholly without jurisdiction, illegal, arbitrary and liable to be quashed;
>
> (b) Issue a writ of certiorari or a writ in the nature of certiorari or any other approprite writ, order or direction under Articles 226 of the Constitution of India, quashing the impugned notice u/s. 148A(b) 21.03.2024 (Exhibit D) and Order u/s. 148A(1)(d) dt. 30.03.2024 and Notice u/s. 148 dated 30.03.2024 (Exhibit F and G) as being wholly without jurisdiction, illegal and arbitrary.
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> (c) Issue a writ of mandamus or a writ in the nature of mandamus or any other appropriate writ, order or direction, directing the Respondents to refrain from making any reassessment for AY 2016-17."

2. On behalf of the Revenue, a reply affidavit has been filed in which a fair stand has been taken *interalia* stating that the basis of information suggesting escapement of income was not the correct position in view of verification of the appropriate materials. It was also stated that there were technical glitches in the system and which had led to inadvertent errors in issuing notice under Section 148 of the Income Tax Act. It is also stated that after issuing of notice under Section 148 of the Act, the papers and proceedings are beyond the reach and control of the Assessing Officer as it moves to National Faceless Centre for Reassessment, and hence, the Assessing Officer has requested that he be permitted to inform the NFAC that the reassessment proceedings be dropped as the foundation for reassessment does not exist.

3. Having considered the reply affidavit and admittedly, it appears to be the case of an inadvertent error as fairly pointed out on behalf of the Revenue, the petition would be required to be allowed.

4. It is accordingly allowed in terms of prayer clause (a).

5. Disposed of in the above terms. No costs.

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