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

(902) WRIT PETITION NO. 2527 OF 2023

Pratibha Sadanand Shetty ….Petitioner

V/s.

The Income Tax Officer
Ward 10(1)(1) Mumbai and Ors. …Respondents

ALONGWITH
(903) WRIT PETITION NO. 3240 OF 2023
ALONGWITH
(905) WRIT PETITION (L) NO. 11685 OF 2023
ALONGWITH
(906) WRIT PETITION (L) NO. 18323 OF 2023

Mr. Vipul Shah for Petitioner in WP/2527/2023.
Mr. Dhaval Shah for Petitioner in WP/3240/2023 and WPL/11685/2023.
Mr. Ishaan Patkar a/w Ms. Neha Thakkar i/b Ms. Yesha Ajmera for Petitioner in WPL/18323/2023.
Mr. Suresh Kumar for Respondents in all Writ Petitions.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 30th JANUARY 2024

P.C. :

1. Counsel for petitioners state that all these petitions will be covered by the judgment of ***New India Assurance Co. Ltd. vs. Assistant Commissioner of Income Tax, Circle 3(2)(1), Mumbai & Ors.***[1]. Counsel for Respondents agree. Therefore, impugned orders passed under Section 148 (A)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.

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2. Petitions disposed.

3. Consequential notices or orders, if any, also stand quashed and set aside.

4. All other rights and contentions which have been raised in the petitions are also kept open.

(DR. NEELA GOKHALE, J.) **(K.R. SHRIRAM, J.)**