

PURTI
PRASAD
PARAB

Digitally signed by
PURTI PRASAD
PARAB
Date: 2024.04.17
12:05:16 +0530

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

WRIT PETITION NO. 4480 OF 2022

Arcelor Mittal Nippon Steel India
Limited

....Petitioner

V/s.

Assistant Commissioner of Income Tax
Central Circle – 1(3) and Ors.

...Respondents

Ms. Shreya Gupta a/w Ms. Prachi Gupta i/b Shardul Amarchand Mangaldas
& Co. for Petitioner.

Mr. Akhileshwar Sharma for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 16th APRIL 2024

PC. :

1. This petition relates to Assessment Year 2017-2018.
2. Mr. Sharma states that the issue will be covered by the judgment of this court in the case of *Siemens Financial Services Private Limited Vs. Deputy Commissioner of Income Tax & Ors.*¹. Ms. Gupta states that the issue will actually be covered by the judgment of this court in the case of *Alok Industries Ltd. vs. Assistant Commissioner of Income Tax*²
3. In the circumstances, since the matter is covered by both *Siemens Financial Services Private Limited* (supra) as well as *Alok Industries Ltd.* (supra), all notices and orders impugned in this petition are quashed

¹ (2023) 457 ITR 647 (BOM)

² (2024) 161 taxmann.com 285 (Bombay)

and set aside. All consequential notices, assessment order and the consequential orders, if any, are also hereby quashed and set aside.

4. Petition disposed.

5. We clarify that all other grounds could be raised by the parties at appropriate stage in any other proceeding.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)