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

WRIT PETITION NO. 1636 OF 2023

Jayesh Vinodkumar Tanna

....Petitioner

V/s.

Union of India and Ors.

...Respondents

Ms. Ujjwala Chaturvedi i/b Mr. Mahaveer Jain for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

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

P.C. :

1. Ms. Chaturvedi states that this petition will be covered by the judgment of *New India Assurance Co. Ltd. V/s Assistant Commissioner of Income Tax, Circle 3(2)(1), Mumbai & Ors.*¹. Mr. Sharma agrees.

2. Therefore, impugned order dated 31st July 2022 passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notice dated 30th June 2021 issued under Section 148 of the Act are hereby quashed and set aside.

3. Petition disposed.

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

1. 2024 SCC Online Bom 146

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

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)