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

WRIT PETITION NO. 4783 OF 2022

Kaushik Shah Shares And Securities
Private Limited

....Petitioner

V/s.

The Deputy Commissioner of Income
Tax, Circle – 4(3)(1), Mumbai and Ors.

...Respondents

Mr. Yash Prakash i/b PDS Legal for Petitioner.
Mr. Suresh Kumar for Respondents.

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

PC. :

1. Mr. Prakash states that the issue in this petition will be covered by the recent judgment of this Court in *Godrej Industries Ltd. V/s. The Assistant Commissioner of Income Tax, Circle 14(1)(2), Mumbai and Ors.*¹ Mr. Suresh Kumar agrees.

2. Therefore, impugned order passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notice issued under Section 148 of the Act in this petition are hereby quashed and set aside. Consequential assessment orders, demand notices and penalty notices, etc. are also quashed and set aside.

3. Petition disposed.

¹ 2024 SCC Online Bom. 681

4. Since we have disposed the petition only on the issue of limitation, petitioner may raise the other contentions raised in this petition independently, if the need arise in other matters.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)