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

WRIT PETITION NO. 1354 OF 2023

Virendra Ship Recyclers LLP ….Appellant

V/s.

Assistant Commissioner of Income Tax, Circle 17(1) …Respondent

ALONGWITH
WRIT PETITION NOS. 3622, 3725, 3788, 3795, 3816, 3852, 3863, 3896, 3968, 3982, 3985, 4006, 4008, 4032, 4094, 4124, 4197, 4224, 4225, 4232, 4250, 4315, 4320, 4342, 4378, 4383, 4419, 4496, 4542, 4597, 4612, 4771, 4806, 4815, 4842, 4853, 4854, 4926, 5009, 5060, 5061, 5075, 5124, 5244, 5246, 5247, 5295, 5334, 5336 OF 2022

WRIT PETITION (L) NOS. 25125, 26391, 26648, 26979, 28277, 29109, 29227, 32025, 32351, 32398, 32879, 34468, 35081, 36929, 38250, 40804 OF 2022

WRIT PETITION NOS. 25, 130, 161, 163, 237, 380, 402, 413, 428, 434, 445, 524, 604, 656, 657, 787, 833, 852, 857, 890, 1007, 1160, 1217, 1282, 1330, 1334, 1335, 1337, 1374, 1613, 1645, 1674, 1679, 1730, 1738, 1793, 1802, 1828, 1839, 1877, 1969, 2043, 2078, 2101, 2107, 2241, 2388, 2403, 2436, 2444, 2449, 2503, 2529, 2580, 2687, 2718, 2846, 2916, 2940, 2961, 2982, 3027, 3029, 3050, 3051, 3195, 3250, 3284, 3377 OF 2023

WRIT PETITION (L) NOS. 383, 2002, 2214, 2299, 2337, 11328 OF 2023

WRIT PETITION (L) NOS. 4315, 4605, 6082, 6247, 7550, 9594, 12354, 12415, 12511, 12514, 16923, 16925 OF 2023

WRIT PETITION NOS. 65, 113, 131 OF 2024

INTERIM APPLICATION (L) NO. 10801 OF 2023

Mr.Tushar Hemani, Senior Advocate (through V.C.), Dr. K. Shivaram, Senior Advocate, Mr. Saurabh Soparkar, Senior Advocate (through V.C.), Mr.Nishant Thakkar a/w Ms. Jasmin Amalsadvala, Mr. Hiten Thakkar and Ms. Sofiya Shanmugam i/b Lumiere Law Partners, Mr. Prakash Shah a/w Mr. Mihir Mehta, Mr.Jas Sanghavi, Mr. Suyog Bhave, Mr. Mohit Raval and Mr. Yash Prakash i/b PDS Legal, Mr. Niraj Sheth i/b Mint and Confreres, Mr. Anuj Kisnadwala i/b Mint and Confreres, Mr. Gautam S. Thacker i/b D. M. Harish and Co, Mr.Rohit Jain a/w Mr.Samarth Choudhari, Ms. Priyanka Jain a/w

Mr. Pankaj Soni i/b Vaish Associates with Mr. K. Gopal, Mr. Madhur Agrawal, Mr. Jeet Kamdar, Mr. Sham V. Walve, Mr. R. S. Padvekar, Mr. Ajay R. Singh, Ms. Vasanti Patel, Mr. Sukhsagar Syal, Mr. Niraj Sheth, Mr. Hiro Rai, Mr.Mihir Naniwadekar, Mr. Harsh Kapadia, Dr. Avinash Poddar (through V.C.), Mr. Gautam S. Thacker, Mr. Atul Jasani, Mr. Dharan V. Gandhi, Mr.Rahul Hakani, Mr.Satish Mody, Mr. Mandar Vaidya, Mr. Harsh Kothari, Ms. Rutuja N. Pawar, Ms. Aasifa Khan, Mr. Devendra Jain, Ms. Radha Halbe, Mr. Sameer Dalal, Mr. Tanzil Padvekar, Mr. Sanket Bora, Mr. Shashi Bekal, Mr. Jitendra Singh, Mr. Paras Savla, Mr. Harsh R. Shah, Mr. Pratik Poddar, Mr. Subhash Shetty, Mr. Govind Javeri, Mr. Abhishek Khandelwal, Mr. Arun Jain, Ms. Priyanka Bora, Mr. Jay Bhansali, Mr.Nishit Gandhi, Mr. P. C. Tripathi, Mr. Raj Darak, Ms. Neha Paranjpe, Mr. Om Kandalkar, Mr. Abhinav Mathur, Ms. Aanchal Vyas, Ms. Tejal Kharkar, Mr. Akhilesh Deshmukh, Mr.Akshay Pawar, Mr. Pushvijay Kanoji, Mr. Uttam S Rane, Ms. Vidhi Punamia, Mr. Heramb Kadam, Mr. Sanjiv Sawant, Mr. Mahaveer Jain, Mr.Anand Kanse, Ms.Deepali Kamble, Mr. Prateek Jha, Mr. Brijesh Pathak, Mr. Shrey S Lodha, Ms. Niyati Mankad, Mr. Advait Dalvi, Ms. Shreya Gosavi, Ms. Jinal Shah, Mr. Dhaval Shah, Ms. Jigna Jain, Mr. Jamshed Ansari, Mr.Ranit Basu, Ms. Maitri Malde, Ms. Dua Shaikh, Mr. Anuj Kishnadwala, Ms. Rucha Vaidya, Ms. Farzeen Khambatta, Mr. Kartik Vig, Mr. Vijaykumar Mishra and Mr. Vipul J. Shah for Petitioners-Assessees in respective matters.

Mr. Suresh Kumar, Mr. Akhileshwar Sharma, Ms. Swapna Gokhale, Mr. P. C. Chhotaray, Mr. N. C. Mohanty, Mr. Siddharth Chandrashekhar, Mr. Subir Kumar, Mr. Devvrat Singh, Ms. Sangeeta Yadav, Mr. Arjun Gupta, Ms. Sruti Kalyanikar and Mr. Umesh Gupta for Respondents-Revenue in respective matters.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 19th 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

1 2024 SCC OnLine Bom 146

Section 148 of the Act in the respective petitions are hereby quashed and set aside.

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.)**