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

WRIT PETITION NO. 4287 OF 2022

Sunderji Mulji Shah ....Petitioner

V/s.

Assistant Commissioner of Income Tax,
Mumbai - 15(1)(1) and Ors. ...Respondents

Mr. Devendra H. Jain i/b Ms. Radha Halbe for Petitioner.
Ms. Swapna Gokhale for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 23rd APRIL 2024

P.C. :

1. Mr. Jain 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]. Ms. Gokhale 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 31st July 2022 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.)**