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

WRIT PETITION NO. 372 OF 2023

Datamatics Global Services Limited ….Petitioner

V/s.

The Assistant Commissioner of Income Tax - 9(3)(1) and Ors. …Respondents

----

Mr. Mandar Vaidya for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 30th APRIL 2024

P.C. :

1. Mr. Vaidya states that the notice, order and penalty notices have been issued to a non-existing company and as held by this Court in ***Principal Commissioner of Income Tax v. Maruti Suzuki Ltd.***[1] Mr. Vaidya states that was followed in ***Jitendra Chandralal Navlani v. Union of India***[2]. Mr. Suresh Kumar agrees that the law is very clear.

2. Therefore, the impugned notice dated 27th March 2021, order dated 14th March 2022 and the penalty notices dated 28th September 2022, 26th September 2022 and 23rd September 2022 are hereby quashed and set aside.

1 2019 (107) taxmann.com 375
2 2024 (159) taxmann.com 498 (Bombay)

3. Mr. Vaidya states that to avoid the matter getting time barred, Petitioner had also filed an appeal before the Commissioner of Income Tax (Appeals). Mr. Vaidya undertakes to apply for withdrawal of the appeal within two weeks from today. Undertaking accepted.

4. Petition disposed. No order as to costs.

(DR. NEELA GOKHALE, J.) **(K.R. SHRIRAM, J.)**