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

**WRIT PETITION NO.3989 OF 2022**

Ashok Wadhuram Chhabria ....Petitioner

V/s.

Income Tax Officer 6(3) & Ors ....Respondents

**WITH**
**WRIT PETITION (L) NOS.37215, 39235 OF 2022**

**WRIT PETITION NOS.1978, 2322 OF 2023**

**WRIT PETITION (L) NOS.2493, 2767, 4705, 5653, 9599, 10598, OF 2023**

**WRIT PETITION (L) NOS.7513, 7515 OF 2024**

----

Ms Pradnya G Vairale, Mr Jas Sanghavi a/w Mr Vikas Poojary and Mr Yash Prakash i/b PDS Legal, Mr. Harsh Kapadia i/b Mint and Confreres, Mr Anuj Kisnadwala i/b Mint and Confreres, Mr Sukhsagar Syal i/b Mint and Confreres, Ms Rutuja N Pawar a/w Ms Sneha More, Mr Rahul Hakani i/b Ms Niyati Mankad Hakani for Petitioners-Assessees in respective matters.

Mr Suresh Kumar, Mr Subir Kumar a/w Ms Sruti Kalyanikar, Mr Devvrat Singh, Mr Vipul Bajpayee, Ms Sakshi Kapadia i/b Ms Sushma Nagaraj, Mr Siddharth Chandrashekhar, Mr P A Narayanan for Respondents-Revenue in respective matters.

----

**CORAM : K.R. SHRIRAM &**
**DR. NEELA GOKHALE, JJ.**
**DATED : 6th MARCH 2024**

**P.C. :**

1 Counsel for petitioners state that the issue in these petitions 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] Counsel for respondents agree.

1 2024 Scc online Bom 681

Meera Jadhav:-This order has been corrected pursuant to the speaking to the minutes of order dated 8th May 2024

2 Therefore, impugned orders passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) and the notices issued under Section 148 of the Act in the respective petitions are hereby quashed and set aside. Consequential notices or orders, if any, also stand quashed and set aside.

3 Petitions disposed.

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

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

Meera Jadhav:-This order has been corrected pursuant to the speaking to the minutes of order dated 8th May 2024