IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.234 OF 2024

Vijay Diam **…Petitioner**
Versus
Assistant Commissioner of Income Tax Circle-19-3 **…Respondent**

Mr Dharan V Gandhi (through V.C.) a/w Ms Aanchal Vyas for Petitioner.
Mr Siddharth Chandrashekhar for Respondents-Revenue.

CORAM: K. R. SHRIRAM & DR.NEELA GOKHALE, JJ.
DATED: 29th February 2024

PC:-

1. Mr. Gandhi states that this petition will be covered by the judgment of ***New India Assurance Co. Ltd. v. Assistant Commissioner of Income Tax, Circle 3(2)(1), Mumbai & Ors.***[1] Mr. Siddharth Chandrashekhar agrees.

2. Therefore, impugned order passed under Section 148A(d) of the Income Tax act, 1961 ("**the Act**") and the notices issued under Section 148 of the Act in these petitions are hereby quashed and set aside.

3. Petition disposed.

4. Consequential notices or orders, if any, also stand quashed and

1 2024 SCC OnLine Bom. 146.

set aside.

5. All other rights and contentions which have been raised in the petitions are also kept open.

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