

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

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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.

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CORAM : K.R. SHRIRAM &

DR. NEELA GOKHALE, JJ.

DATED : 6<sup>th</sup> MARCH 2024

PC. :

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.*<sup>1</sup> Counsel for respondents agree.

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1 2024 Sec online Bom 681

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.)