

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 2599 OF 2024

Caishen Enterprise LLP

...Petitioner

Versus

The Assistant Commissioner of Income Tax
Circle 22(1) Mumbai & Ors.

...Respondents

Mr. Madhur Agrawal a/w Mr. Jas Sanghavi i/b PDS Legal for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

CORAM : K. R. SHRIRAM &
Dr. NEELA GOKHALE, JJ.
DATED : 10th MAY 2024

PC. :

1 This petition relates to Assessment Year 2016-17. We are informed by counsel for petitioner that this Petition will be covered by the judgment of this court in *Hexaware Technologies Limited v. Assistant Commissioner of Income Tax Circle 15(1)(2) Mumbai and Ors.*¹ Counsel for respondents concur.

2 Therefore, the notice and order impugned in this petition are quashed and set aside. In case any re-assessment order is passed, the same also will stand quashed. So also, consequential demand notices or penalty notices will also stand quashed and set aside.

3 Petition disposed accordingly.

1 (2024) SCC Online Bom 1249

4 Whichever contention raised in the petition not covered by *Hexaware Technologies Ltd. (Supra)* is kept open to be raised, should the need arise.

(Dr. NEELA GOKHALE, J.)

(K. R. SHRIRAM, J.)