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

(440) WRIT PETITION NO. 1902 OF 2024

Goldwin Healthcare Pvt. Ltd. ...Petitioner
Versus
Income Tax Officer Ward-15(1)(1), Mumbai & Ors. ...Respondents

AND

(549) WRIT PETITION NO.2517 OF 2023

Chaitanya Enterprises ...Petitioner
Versus
Assistant Commissioner of Income Tax
Circle 41(3)(1) & Ors. ...Respondents

AND
(563) WRIT PETITION (L) NO. 7015 OF 2024

Galaxy Overseas ...Petitioner
Versus
Income Tax Officer Ward 17(3)(1) & Ors. ...Respondents

AND
(565) WRIT PETITION (L) NO. 16518 OF 2023

Late Sohanlal Ramjidas Gupta through
Legal Heir Arun Kumar Gupta ...Petitioner
Versus
Income Tax Officer Ward 32(1)(1) & Ors. ...Respondents

AND
(626) WRIT PETITION NO. 3572 OF 2022

Asia Pacific Corporation Ltd. ...Petitioner
Versus
Deputy Commissioner of Income Tax
Circle 1(1)(1) & Ors. ...Respondents

AND
(630) WRIT PETITION NO. 3869 OF 2022

SIJI Sunil Nair ...Petitioner
Versus

Income Tax Officer Ward 31(1)(1) & Ors. ...Respondents

AND
(633) WRIT PETITION NO. 4152 OF 2022

DJM Securities Pvt Ltd. ...Petitioner
Versus
Income Tax Officer Ward 14(1)(1) & Ors. ...Respondents

WP/1902/2024
Mr Satish Mody a/w Ms Aasifa Khan for Petitioner
Ms Shehnaz V Bharucha for Respondents

WP/2517/2023
Mr Shashi Bekal for Petitioner
Mr Suresh Kumar for Respondents
Covered by Hexaware

WPL/7015/2024
Mr Mandar Vaidya for Petitioner
Mr Ravi Rattesar for Respondents-Revenue

WP/3572/2022
Mr Sham V Walve i/b Mr Abhishek Khandelwal for Petitioner
Mr Suresh Kumar for Respondents

WP/3869/2022
Mr Satish Mody a/w Ms Aasifa Khan for Petitioner
Mr Suresh Kumar for Respondents

WPL/16518/2023
Mr Sham V Walve for Petitioner
Ms Maansi Bhavnani a/w Ms Sakshi Kapadia i/b Ms Sushma Nagaraj for Respondents-Revenue
Covered by Hexaware

WP/4152/2022
Mr Sham V Walve i/b Mr Sameer Dalal for Petitioner

Ms Maansi Bhavnani a/w Ms Sakshi Kapadia i/b Ms Sushma Nagaraj for Respondents-Revenue

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CORAM : K. R. SHRIRAM &
Dr. NEELA GOKHALE, JJ.
DATED : 6th MAY 2024

P.C. :

1 Mentioned out of turn.

2 All these petitions relate to different Assessment Years. We are informed by counsel for Petitioners that these Petitions 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.

3 Therefore, the notices and orders impugned in these petitions are quashed and set aside. In case any re-assessment orders are passed, the same also will stand quashed. So also, consequential demand notices or penalty notices will also stand quashed and set aside.

4 Petitions disposed accordingly.

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

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

1 Judgment pronounced on 3rd May 2024 in Writ Petition No.1778 of 2023