**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**NAGPUR BENCH : NAGPUR**

**CIVIL APPLICATION (W) NO. 1121/2024**
**IN**
**WRIT PETITION NO. 2380/2024**

Sunita Rathi
**...VERSUS...**
The Income Tax Officer, Ward -1, Yavatmal

| Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders | Court's or Judge's orders |
| --- | --- |

Mr. S.N. Bhattad, Advocate for the Petitioner(s)
Mr. B.N. Mohta, Advocate for the Respondent

**CORAM :- AVINASH G. GHAROTE &**
**SMT. M.S. JAWALKAR, JJ.**
**APRIL 08, 2024**

. The present Civil Application is tendered across the bar which is taken on record.

(2) The present Application is filed for grant of permission to amend the Writ Petition as notices are yet to be issued.

(3) By this amendment application, the petitioner seeks permission to add pleading and ground as it was not included due to oversight. For the reasons stated in the Application, the Application is **allowed**. Permission is granted to amend the Writ Petition as prayed for in the Application. Necessary

amendment to be carried out within a period of one week from today.

(4) The Application stands **disposed of**.

**WRIT PETITION NO. 2380/2024**

(5) Mr. Bhattad, learned Counsel for the Petitioner contends that in light of language of Section 149(1)(b) of the Income Tax Act, 1961, the said provision would only be attracted if the amount which has escaped assessment is equal to or more than Rs. 50,00,000/- and it would be lower limit as envisaged by the said provision for exercise of the power to issue a notice for escaped assessment.

(6) Keeping all the issues open, issue notice for final disposal to the Respondent, returnable on 29/04/2024.

(7) Mr. Mohta, learned Counsel waives notice for the Respondent.

(8) Till the returnable date, Mr. Mohta, learned Counsel for the Respondent agrees to postpone any action which may be proposed to be taken on the basis of the impugned notice.

**(SMT. M.S. JAWALKAR, J.)** **(AVINASH G. GHAROTE, J.)**

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