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

WRIT PETITION NO. 1213 OF 2025

Ashok Khandelwal

.. Petitioner

Versus

Union of India & Ors.

.. Respondents

Adv. Naresh Jain, Adv. Mahaveer Jain, Adv. Shobhit Mishra for the
Petitioner.

Adv. Akhileshwar Sharma for the Respondents.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: JULY 14, 2025

P. C.

1. Rule. Respondents waive service. With the consent of the parties,
Rule made returnable forthwith and heard finally.

2. It is common ground before us that the facts in the present case
though relating to Assessment Year 2020-21 are identical to Writ Petition No.
4611 of 2024.

3. In these circumstances, and for the, reasons more particularly recorded in our Judgement passed today in Writ Petition No. 4611 of 2024, we allow the present Petition in terms of prayer clauses (a), (b) & (c) which read thus :-

(a) that this Hon'ble Court be pleased to issue a writ of Certiorari or a writ in the nature of Certiorari or any other appropriate writ under Article 226 of the Constitution of India, calling for records pertaining to the impugned notice issued by the Respondent No.2 u/s 153C of the Act dated 01.11.2022 for the AY 2020-21 (being Exhibit B hereto) and after going into the validity and legality thereof to quash and set aside the same.

(b) that this Hon'ble Court be pleased to issue a writ of Certiorari or a writ in the nature of Certiorari or any other appropriate writ under Article 226 of the Constitution of India, calling for records pertaining to the impugned notice issued by the Respondent No.4 u/s 143(2) of the Act dated 25.03.2023 for the AY 2020-21 (being Exhibit 'C' hereto) and after going into the validity and legality thereof to quash and set aside the same.

(c) That this Hon'ble Court be pleased to issue a writ of Certiorari or a writ in the nature of Certiorari or any other appropriate writ under Article 226 of the Constitution of India, calling for records pertaining to the impugned notice issued by the Respondent No.3 u/s 142(1) of the Act dated 05.12.2023 for the AY 2020-21 (being Exhibit D'hereto) and after going into the validity and legality thereof to quash and set aside the same.

4. Rule is made absolute in the aforesaid terms. However, there shall be no order as to costs.

5. This order will be digitally signed by the Private Secretary/
Personal Assistant of this Court. All concerned will act on production by fax
or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]