2025:BHC-NAG:7498-DB

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO. 1316 OF 2025

Navdurga Advisory Pvt. Ltd., Nagpur **Vs.** Deputy Commissioner of Income Tax/Assistant Commissioner of Income Tax, Nagpur & Ors.

Office Notes, Office Memoramda of Coram, appearances, Court's orders of directions and Registrar's Orders.	Court's or Judge's orders.

Mr. Kapil Hirani, Counsel for the Petitioner.
Mr. Anand Parchure, Counsel with Mr. B.N. Mohata, Counsel for Respondent Nos.1 to 6.

CORAM : ANIL L. PANSARE AND M.M. NERLIKAR, JJ.
DATE : 1st AUGUST, 2025.

By present petition, the petitioner is seeking to quash notice dated 28th March, 2024 issued under Section 148A(b) so also notice dated 18th April, 2024 issued under Section 148A(d) of the Income Tax Act, 1961 (for short, “the Act of 1961”), by respondent No.1.

2. The emphasis is on the law laid down by the Hon’ble Supreme Court in the case of ***Ghanashyam Mishra and Sons Pvt. Ltd. Vs. Edelweiss Asset Reconstruction Company Ltd. through the Director and others [2021 (9) SCC 657]***, wherein the Hon’ble Supreme Court held that no claim, including statutory claim after approval of resolution plan, shall be admissible/entertained. In the present case, the resolution plan has been approved on 22nd December, 2023 and respondent No.1 has issued impugned notice on 18th April, 2024.

3. The learned counsel for the respondents submits that subsequent to issuance of notice, the assessment has been

done and no addition to the income has been made. Thus, it is suggested that issuance of impugned notice has caused no prejudice to the petitioner.

4. The question, however, is whether respondent No.1 should have issued notice once the petitioner has responded to the notice issued under Section 148A(b) of the Act of 1961, stating therein that resolution plan has been approved on 22nd December, 2023.

5. We find that issuance of notice under Section 148A(d) is in violation of law laid down by the Hon'ble Supreme Court in ***Ghanashyam's case*** (supra).

6. At this stage, learned counsel for the respondents submits that necessary instructions shall be given to the department and utmost care will be taken henceforth.

7. In view of above and since the assessment has not incurred any loss to the petitioner, nothing survives in the petition. The petition is, accordingly, disposed of. No costs.

(M. M. NERLIKAR, J.) **(ANIL L. PANSARE, J.)**

Vijaykumar