



Suzana

IN THE HIGH COURT OF BOMBAY AT GOA
WRIT PETITION NO.183 OF 2026

M/S STELLAR DIAGNOSTICS INDIA
PRIVATE LIMITED

... PETITIONER

Versus

ASSISTANT COMMISSIONER OF INCOME
TAX AND 2 ORS

... RESPONDENTS

Mr. Gaurav Singbal, Advocate (through V.C.) with Mr. Pulkit Bandodkar, Advocate for the Petitioner.

Ms. Swati Kamat Wagh, Standing Counsel for Respondent nos. 1 and 2.

**CORAM:- VALMIKI MENEZES &
AMIT S. JAMSANDEKAR, JJ.**

DATED :- 18th March, 2026

ORAL ORDER:

1. Registry to waive office objections and register the matter.
2. The two Orders impugned in this Petition are an Order under Section 148 dated 30.03.2025 and the second Order under Section 148A(d) dated 28.03.2025, of the Income Tax Act, 1961. Learned Advocate appearing for the Revenue has placed a communication dated 17.03.2026 issued to the Assessee/Petitioner, to inform the Petitioner that, for the reasons stated in the communication, the Notice under Section 148 dated 30.03.2025 of the Income Tax Act stands withdrawn. If this be so, and on the basis of the contention stated in

the communication, we are of the opinion that the other Notice under Section 148A(d) dated 28.03.2025 must also stand dropped. Since both these Notices, i.e. dated 28.03.2025 and 30.03.2025, shall be considered as dropped, it shall be open to the Revenue to take such proceedings as are contemplated under law.

The Petition stands disposed of.

3. The contentions of the parties with regard to the subject matter of the Petition are left open.

AMIT S. JAMSANDEKAR, J.

VALMIKI MENEZES, J.