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

WRIT PETITION NO.1 OF 2026

SWD Industries .. Petitioner

Versus

Union of India & Ors. .. Respondents

Mr.Mahaveer Jain a/w Mr.Bhavesh Bhatia i/b Ms.Neha Anchlia, Advocate for the Petitioner.

Mr.Akhileshwar Sharma, Advocate for the Respondents.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JANUARY 27, 2026

P. C.

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

2. The above Writ Petition is seeking to quash the impugned notice dated 27th October 2022 issued by Respondent No.2 under Section 153C of the Income Tax Act, 1961 [for short "**I.T. Act.**"]. This notice is in relation to Assessment Year 2010-11. The short point on which the aforesaid notice is assailed is that the same is time barred by virtue of the provisions of Section 153C of the I.T. Act.

3. It is the case of the Petitioner that in the present matter, the satisfaction note was recorded by the Assessing Officer of the Petitioner on 27th October 2022 (i.e. Assessment Year 2023-24). If one was to count ten years backwards from Assessment Year 2023-24, it would come to Assessment Year 2014-15. In the present case, the Assessment Year in question is Assessment Year 2010-11 and it would be beyond the maximum period of ten years as stipulated under Section 153C read with Explanation 1 to Section 153A(1) of the I.T.Act. It is on this short ground of limitation that the Notice issued under section 153C is assailed before us.

4. In support of the aforesaid proposition, the learned counsel appearing on behalf of the Petitioner relied upon the decision of this Court in the case of ***Ashok Khandelwal vs. Union of India and Others [Writ Petition No.5412 of 2024 decided on 4th November 2025].***

5. After perusing the record and hearing the learned counsel appearing on behalf of the Petitioner, as well as Mr. Sharma appearing on behalf of the Revenue, we find that the issue in the present Petition is squarely covered by the decision of this Court in ***Ashok Khandelwal (Supra).*** The searched person in the case of ***Ashok Khandelwal (Supra)*** is the same as the searched person in the present case. Also, in ***Ashok Khandelwal (Supra),***

and in the present case, the Assessment Year under consideration is 2010-11. Since in ***Ashok Khandelwal (Supra)***, we have already set aside the notice issued under Section 153C because it was beyond the period of ten years from the relevant Assessment Year, following the same reasoning, we allow the present Writ Petition in terms of prayer clause (a) which reads thus:

> *"(a) That this Hon'ble court be pleased to hold that the impugned amendment by the finance Act, 2017 to section 153A of the Act to the extent it empowers the assessing officer to re-assess the income for AY 2010- 11 is unconstitutional and ultra vires to article 14,19 and 265 of the constitution of India."*

6. Rule is made absolute in the aforesaid terms and the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs.

7. 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.]**

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