IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 4001 OF 2025

Reliance Industries Limited ...Petitioner

Versus

Deputy Commissioner of Income Tax Circle 3(4), Mumbai ...Respondent

WITH
WRIT PETITION NO. 3359 OF 2025

Reliance Industries Limited ...Petitioner

Versus

Deputy Commissioner of Income Tax Circle 3(4), Mumbai ...Respondent

WITH
WRIT PETITION NO. 2980 OF 2025

Reliance Industries Limited ...Petitioner

Versus

Additional/Joint/Deputy Commissioner of Income Tax, Circle 3(4), Mumbai ...Respondent

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Mr. J. D. Mistri, Senior Advocate, with Mr. Madhur Agarwal, Mr. P. C. Tripathi, Mr. Amit mathur,Mr. Ketan Dave & Mr. Pratik Shah, i/b A. S. Dayal & Associates, Advocates for the Petitioner in all matters.

Mr. Arjun Gupta, Advocate for the Respondent in all matters.

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CORAM: SHREE CHANDRASHEKHAR, CJ &
SUMAN SHYAM, J.

DATE: 20th FEBRUARY 2026

PC:-

Mr. J. D. Mistri, the learned senior counsel for the petitioner-company in this batch of writ petitions, to a Court's query what prejudice to the petitioner-company shall be caused at this stage when only a notice under section 143(2) of the Income Tax Act, 1961 as amended up to the date has been issued, submits that the said notice issued to the petitioner-company is barred by limitation and thus without jurisdiction. The learned senior counsel for the petitioner-company referred to a decision in *Shell India Markets Private Limited v. The Deputy Commissioner of Income Tax,Circle-3(4), Mumbai & Anr.*[1] and submitted that the issue germane for deciding this writ petition has been authoritatively decided by the judgment in *Shell India Markets Private Limited* by a coordinate Bench of this Court.

2. However, Mr. Arjun Gupta, learned counsel for the respondents has disputed this position and stated that the judgment in *Shell India Markets Private Limited* was delivered in an entirely different fact situation.

3. The learned senior counsel for the petitioner-company has also referred to a recent decision of the Hon'ble Supreme Court in *Principal CIT v. Maruti Suzuki India Ltd.*[2]

1 Writ Petition No. 4017 of 2025.
2 (2019) 416 ITR 613 (SC).

4. In view thereof, the interim relief granted by the order dated 10th September 2025 is confirmed.

5. Post these matters on 10th March 2026 under the heading 'final disposal'.

(SUMAN SHYAM, J) **(CHIEF JUSTICE)**