

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

WRIT PETITION NO.4993 OF 2025

Deesha Leasecon Private Limited

.. Petitioner

Versus

Deputy Commissioner of Income Tax,
Circle – 1(1)(1), Mumbai & Ors.

.. Respondents

Mr.Dharan Gandhi a/w Aanchal Vyas, Advocates for the
Petitioner.

Mr.N. C. Ranganayakulu, Advocate for the Respondents.

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

DATE : FEBRUARY 17, 2026

P. C.

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

2. The Parties are *ad idem* that the present case is covered by the decision rendered today by this Court in Writ Petition No.4990 of 2025. The only difference is that the year involved in the present case is Assessment Year 2019-20, and the date of the impugned notice passed under Section 153C is 15th March 2025.

3. We allow the present Petition, by adopting the same reasons as given in the order passed in the Writ Petition No.4990 of 2025.

4. Accordingly, the Writ Petition is allowed in terms of prayer clause (a), which reads thus:-

“(a) that this Hon’ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, calling for the records of the Petitioner’s case and after going into the legality and propriety thereof, to quash and set aside the said notice u/s 153C of the Act dated 15.03.2025 (“Exhibit B”) the satisfaction notes (“Exhibit C”) and the subsequent proceeding.”

5. Since, we have allowed the Petition only on the issue of limitation and the absence of a DIN on the satisfaction note, we leave the other contentions of the Petitioner open.

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.]