

spb

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

WRIT PETITION (L) NO. 14687 OF 2021

Sahil International .Petitioner

Vs.

The Assistant Commissioner of Income Tax, .Respondents
Circle-19(3) & ors.

Mr. Devendra Jain a/w Ms Radha Halbe, Advocate, for the
Petitioner

Mr. Sham Walve, Advocate, for the Respondents

**CORAM : SUNIL P. DESHMUKH &
ABHAY AHUJA, JJ.**

DATE : 09.07.2021

(THROUGH VIDEO CONFERENCING)

P. C.

. Mr. Jain, learned counsel for the Petitioner states that despite enforcement of the amended Income Tax Act, 1961 with effect from 01.04.2021, the Respondents purport to invoke repealed provisions of Section 148 of the Income Tax Act without following provisions of amended Act, issuing notice dated 07.06.2021. He submits that in similar situation, wherein, as well, validity of explanations A(a) of Notification 20/21 under the

Taxation And Other Laws (Relaxation And Amendment Of Certain Provisions) Act, 2020 has been challenged and this Court had issued notice in the same protecting the interest of the Petitioner viz; order dated 05.07.2021 in *Tata Communications Transformation Services Limited Vs. Assistant Commissioner of Income Tax 14(1)(2), Mumbai & ors.*

2. Issue notices to the Respondents and Attorney General of India, returnable on 02.08.2021.

3. Mr. Walve, Advocate waives service on behalf of the Respondents.

4. Till the returnable date, no further action be taken based on the impugned notice dated 07.06.2021.

(ABHAY AHUJA, J.)

(SUNIL P. DESHMUKH, J.)