

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

WRIT PETITION NO.1533 OF 2021

Mansi Ankit Bhalaria ....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Mr. Faran Khan a/w. Ms. Gauri Joshi i/b. Ganesh and Co. for petitioner.  
None for respondents.

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WITH  
WRIT PETITION NO.3601 OF 2021

M/s. Sonkhar Industrial Salt Works Pvt. Ltd. ....Petitioner

V/s.

Income Tax Officer, Ward 1 (1) Thane & Ors. ....Respondents

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Mr. Satish R. Mody a/w. Ms. Aasifa K. Khan for petitioner.  
Mr. Sham V. Walve for respondents.

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WITH  
WRIT PETITION (L) NO.15886 OF 2021

Omniactive Health Technologies Ltd. ....Petitioner

V/s.

DCIT – 8 (2) (1) and Ors. ....Respondents

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Mr. Paras Savla i/b. Mr. Harsh R. Shah for petitioner.  
None for respondents.

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WITH  
WRIT PETITION (L) NO.15908 OF 2021

Tata AIG General Insurance Company Ltd. ....Petitioner

V/s.

Asst. Commissioner of Income Tax,  
Circle – 8 (3) (1), Mumbai and Ors. ....Respondents

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Mr. Jeet Kamdar i/b. Mr. Atul Jasani for petitioner.

None for respondents.

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**WITH  
WRIT PETITION (L) NO.16059 OF 2021**

Orix Auto Infrastructure Services Limited ....Petitioner

V/s.

DCIT - 2 (3) (1) and Ors. ....Respondents

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Mr. Paras S. Savla a/w. Mr. Harsh R. Shah for petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.16282 OF 2021**

IPG Advertising and Business Services LLP ....Petitioner

V/s.

ACIT – 22 (1) and Ors. ....Respondents

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Mr. Paras S. Savla a/w. Mr. Harsh R. Shah for petitioner.  
None for respondents.

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**WITH  
WRIT PETITION (L) NO.16414 OF 2021**

Universal Medicare Private Limited ....Petitioner

V/s.

DCIT Central Circle – 3 (2) and Ors. ....Respondents

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Mr. Paras S. Savla a/w. Mr. Harsh R. Shah for petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.16425 OF 2021**

Universal Medicare Private Limited ....Petitioner

V/s.

DCIT Central Circle – 3 (2) and Ors. ....Respondents

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Mr. Paras S. Savla a/w. Mr. Harsh R. Shah for petitioner.

Mr. Suresh Kumar for respondents.

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**WITH**

**WRIT PETITION (L) NO.16513 OF 2021**

Sanjay Sukhdev Adnani .....Petitioner

V/s.

Income Tax Officer, Ward 17 (3) (1)  
and Ors. ....Respondents

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Mr. Gautam S. Thacker i/b. D. M. Harish and Co. for petitioner.  
None for respondents.

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**WITH**

**WRIT PETITION (L) NO.16515 OF 2021**

Sanjay Sukhdev Adnani .....Petitioner

V/s.

Income Tax Officer, Ward 17 (3) (1)  
and Ors. ....Respondents

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Mr. Gautam S. Thacker i/b. D. M. Harish and Co. for petitioner.  
None for respondents.

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**WITH**

**WRIT PETITION (L) NO.16533 OF 2021**

Serdia Pharmaceuticals India Pvt. Ltd. ....Petitioner

V/s.

ACIT 8 (1) (1) and Ors. ....Respondents

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Mr. Paras S. Savla a/w. Mr. Harsh R. Shah for petitioner.  
None for respondents.

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**WITH**

**WRIT PETITION NO.1530 OF 2021**

Trent Limited .....Petitioner

V/s.

DCIT – 2 (3) (1) and Ors. ....Respondents

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Mr. Paras S. Savla a/w. Mr. Harsh R. Shah for petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.14979 OF 2021**

Konark Rajendra Shah ....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia a/w. Mr. Mohammed Baig i/b. Narayani Associates for  
petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.14980 OF 2021**

Rajendra G. Shah ....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia a/w. Mr. Mohammed Baig i/b. Narayani Associates for  
petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.14981 OF 2021**

Konark Rajendra Shah ....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia a/w. Mr. Mohammed Baig i/b. Narayani Associates for  
petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.15073 OF 2021**

Trent Limited ....Petitioner

V/s.

The Deputy Commissioner of  
Income Tax-2(3) (1) and Ors.

....Respondents

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Mr. Paras S. Savla a/w. Mr. Harsh R. Shah for petitioner.  
None for respondents.

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**WITH  
WRIT PETITION (L) NO.15248 OF 2021**

Metroglobal Limited

....Petitioner

V/s.

Union of India and Ors.

....Respondents

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Ms. Neha Anchlia i/b. Mr. Yash K. Jariwala for petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.15250 OF 2021**

Metroglobal Limited

....Petitioner

V/s.

Union of India and Ors.

....Respondents

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Ms. Neha Anchlia i/b. Mr. Yash K. Jariwala for petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.15268 OF 2021**

Chandler and Price (I) Pvt. Ltd.

....Petitioner

V/s.

Income Tax Officer, Ward – 6 (2) (1) & Ors.

....Respondents

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Mr. Satish R. Mody a/w. Ms. Aasifa Khan for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.15382 OF 2021**

Ashwin D. Doshi HUF .....Petitioner  
V/s.  
Income Tax Officer, Ward – 26 (1) (1) and Ors. ....Respondents  
**WITH**  
**WRIT PETITION (L) NO.15383 OF 2021**

Piyush Harshad Mehta .....Petitioner  
V/s.  
Income Tax Officer, Ward – 26 (2) (1) and Ors. ....Respondents  
**WITH**  
**WRIT PETITION (L) NO.15385 OF 2021**

Shyam Rambrich Pandit .....Petitioner  
V/s.  
Income Tax Officer, Ward – 26 (2) (1) and Ors. ....Respondents  
**WITH**  
**WRIT PETITION (L) NO.15390 OF 2021**

Shyam Rambrich Pandit .....Petitioner  
V/s.  
Income Tax Officer, Ward – 26 (2) (1) and Ors. ....Respondents  
**WITH**  
**WRIT PETITION (L) NO.15392 OF 2021**

Mulji Damji Thakkar .....Petitioner  
V/s.  
Income Tax Officer, Ward – 26 (2) (1) and Ors. ....Respondents  
**WITH**  
**WRIT PETITION (L) NO.15393 OF 2021**

Paresh Kantilal Shah .....Petitioner  
V/s.  
Income Tax Officer, Ward – 26 (2) (1) and Ors. ....Respondents  
**WITH**  
**WRIT PETITION (L) NO.15592 OF 2021**

L & T Investment Management Limited .....Petitioner  
V/s.  
Assistant Commissioner of Income Tax,  
Circle – 2 (1) (1), Mumbai and Ors. ....Respondents

**WITH  
WRIT PETITION (L) NO.15594 OF 2021**

L & T Investment Management Limited ....Petitioner

V/s.

Assistant Commissioner of Income Tax,  
Circle – 2 (1) (1), Mumbai and Ors. ....Respondents

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Mr. Dharan V. Gandhi for petitioner in WPL/15382/2021,  
WPL/15383/2021, WPL/15385/2021, WPL/15390/2021, WPL/15392/  
2021, WPL/15393/2021.

Mr. Jeet Kamdar i/b. Atul K. Jasani for petitioner in WPL/15592/2021 and  
WPL/15594/2021.

Mr. Suresh Kumar for respondents (in all petitions).

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**WITH  
WRIT PETITION (L) NO.15414 OF 2021**

Dishant Deepak Shah ....Petitioner

V/s.

Assistant Commissioner of Income Tax,  
Circle 19 (1) and Ors. ....Respondents

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Mr. Sukhsagar Syal i/b. Mint and Confreres for petitioner.

Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.15509 OF 2021**

Anil Bajranglal Agarwal ....Petitioner

V/s.

Income Tax Officer, Ward 16 (2) (1) and Ors. ....Respondents

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Mr. Devendra H. Jain for petitioner.

Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.15564 OF 2021**

Scindia Investments Private Limited ....Petitioner

V/s.

The Assistant Commissioner of Income  
Tax, 8 (1) (1), Mumbai and Ors. ....Respondents

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Mr. Paras S. Savla a/w. Mr. Harsh R. Shah for petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION NO.1451 OF 2021**

Yahyabhai Ebrahim Dhariwala ....Petitioner

V/s.

Assistant Commissioner of Income,  
Circle – 19 (3) and Ors. ....Respondents

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Mr. Devendra H. Jain for petitioner.  
Mr. Sham V. Walve for respondent.

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**WITH  
WRIT PETITION NO.1475 OF 2021**

Mulji Damji Thakkar ....Petitioner

V/s.

Income Tax Officer Ward – 26 (2) (1) and Ors. ....Respondents

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Mr. Dharan V. Gandhi for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION NO.1512 OF 2021**

Naresh Bhawarlal Jain (HUF) ....Petitioner

V/s.

Income Tax Officer, Ward – 31 (2) (1) and Ors. ....Respondents

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Mr. Devendra H. Jain for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION NO.1525 OF 2021**

NESCO Limited .....Petitioner

V/s.

Assistant Commissioner of Income Tax  
Circle – 13 (1) (2) and Ors. ....Respondents

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Mr. Satish Mody for petitioner.  
Mr. Sham V. Walve i/b. Mr. Akhileshwar Sharma for respondents.

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**WITH  
WRIT PETITION (L) NO.14062 OF 2021**

GTL Infrastructure Limited .....Petitioner

V/s.

Deputy/Asstt. Commissioner of  
Income Tax, Circle – 3 (4) and Ors. ....Respondents

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Mr. Madhur Agarwal a/w. Mr. Sayash Gadre i/b. Alathe Law LLP for  
petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.14488 OF 2021**

Skyline Homes .....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia i/b. Mr. Yash Jariwala for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.14502 OF 2021**

Skyline Homes .....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia i/b. Mr. Yash Jariwala for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.14516 OF 2021**

Skylines Homes .....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia i/b. Mr. Yash Jariwala for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.14687 OF 2021**

Sahil International .....Petitioner

V/s.

Assistant Commissioner of Income  
Tax, Circle – 19 (3) and Ors. ....Respondents

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Mr. Devendra H. Jain for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.14814 OF 2021**

Hitesh Kishore Sanghavi .....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia a/w. Mr. Mohammed Baig i/b. Narayani Associates for  
petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.14881 OF 2021**

White Jewels Private Limited .....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia a/w. Mr. Mohammed Baig i/b. Narayani Associates for petitioner.

Mr. Sham V. Walve for respondents.

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**WITH**

**WRIT PETITION (L) NO.14958 OF 2021**

Heena Ketan Panditpautra ....Petitioner

V/s.

Income Tax Officer, Ward 26 (1) (1) and Ors. ....Respondents

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Mr. Devendra Jain for petitioner.

Mr. Sham V. Walve for respondents.

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**WITH**

**WRIT PETITION (L) NO.14960 OF 2021**

Ketan Chimanlal Panditpautra (HUF) ....Petitioner

V/s.

Income Tax Officer, Ward 26 (2) (1) and Ors. ....Respondents

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Mr. Devendra Jain for petitioner.

Mr. Sham V. Walve for respondents.

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**WITH**

**WRIT PETITION (L) NO.14962 OF 2021**

Ocean Trexim Private Limited ....Petitioner

V/s.

Income Tax Officer, Ward 14 (2) (1) and Ors. ....Respondents

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Mr. Devendra H. Jain for petitioner.

Mr. Suresh Kumar for respondents.

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**WITH**

**WRIT PETITION (L) NO.14964 OF 2021**

Ketan Chimanlal Panditpautra (HUF) ....Petitioner

V/s.

Income Tax Officer, Ward 26 (2) (1) and Ors. ....Respondents

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Mr. Devendra Jain for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.14965 OF 2021**

Ketan Chimanlal Panditpautra (HUF) ....Petitioner

V/s.

Income Tax Officer, Ward 26 (2) (1) and Ors. ....Respondents

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Mr. Devendra Jain for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.14966 OF 2021**

Ocean Trexim Private Limited ....Petitioner

V/s.

Income Tax Officer, Ward 14 (2) (1) and Ors. ....Respondents

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Mr. Devendra Jain for petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.14969 OF 2021**

Muthuswamy Konar ....Petitioner

V/s.

Income Tax Officer, Ward 34 (2) (1) and Ors. ....Respondents

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Mr. Devendra Jain for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.14970 OF 2021**

Heena Ketan Panditpautra ....Petitioner

V/s.

Income Tax Officer, Ward 26 (1) (1) and Ors. ....Respondents

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Mr. Devendra Jain for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH**  
**WRIT PETITION (L) NO.15216 OF 2021**

Harvest Tradelink Private Limited .....Petitioner  
V/s.  
Union of India and Ors. ....Respondents

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Ms. Neha Anchlia i/b. Mr. Yash Jariwala for petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH**  
**WRIT PETITION (L) NO.15221 OF 2021**

Ravi Sampatraj Sancheti (HUF) .....Petitioner  
V/s.  
Union of India and Ors. ....Respondents

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Ms. Neha Anchlia i/b. Yash Jariwala for petitioner.  
None for respondents.

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**WITH**  
**WRIT PETITION (L) NO.15381 OF 2021**

Mulji Damji Thakkar .....Petitioner  
V/s.  
Income Tax Officer, Ward 26 (2) (1) and Ors. ....Respondents

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Mr. Dharan V. Gandhi for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH**  
**WRIT PETITION (L) NO.15386 OF 2021**

Funali Rakesh Doshi .....Petitioner  
V/s.  
Income Tax Officer, Ward 26 (1) (1) and Ors. ....Respondents

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Mr. Dharan V. Gandhi for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH**  
**WRIT PETITION (L) NO.15387 OF 2021**

Bhadresh D. Doshi (HUF) .....Petitioner  
V/s.  
Income Tax Officer, Ward 26 (1) (1) and Ors. ....Respondents

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Mr. Dharan V. Gandhi for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH**  
**WRIT PETITION (L) NO.15388 OF 2021**

Paresh Kantilal Shah .....Petitioner  
V/s.  
Income Tax Officer, Ward 26 (2) (1) and Ors. ....Respondents

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Mr. Dharan V. Gandhi for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH**  
**WRIT PETITION (L) NO.15395 OF 2021**

Funali Rakesh Doshi .....Petitioner  
V/s.  
Income Tax Officer, Ward 26 (1) (1) and Ors. ....Respondents

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Mr. Dharan V. Gandhi for petitioner.  
Mr. Sham V. Walve for respondents.

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**WITH**  
**WRIT PETITION (L) NO.15495 OF 2021**

Tarun Jamnadas Ghia .....Petitioner  
V/s.  
Income Tax Officer, Ward 16 (3) (1) and Ors. ....Respondents

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Mr. Ziyad Madon i/b. Ms. Pradnya G. Vairale for petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.15528 OF 2021**

Saurer Textile Solutions Private Limited ....Petitioner  
V/s.

Union of India and Ors. ....Respondents

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Ms. Laxmi Rungata a/w. Ms. Neha Anchlia i/b. Mr. Nikhil K. Rungta for  
petitioner.  
Mr. Suresh Kumar for respondents.

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**WITH  
WRIT PETITION (L) NO.15610 OF 2021**

Mahindra and Mahindra Limited ....Petitioner  
V/s.

Assistant Commissioner of Income Tax,  
Circle 2 (2) (1) and Ors. ....Respondents

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Mr. Devendra Jain for petitioner.  
None for respondents.

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**WITH  
WRIT PETITION (L) NO.15612 OF 2021**

Mahindra and Mahindra Limited ....Petitioner  
V/s.

Assistant Commissioner of Income Tax,  
Circle 2 (2) (1) and Ors. ....Respondents

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Mr. Devendra Jain for petitioner.  
None for respondents.

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**WITH  
WRIT PETITION (L) NO.15637 OF 2021  
WITH**

**WRIT PETITION (L) NO.15638 OF 2021**

Dinesh Mangalchand Jain ....Petitioner

V/s.

Income Tax Officer, Ward 32 (1) (1) and Ors. ....Respondents

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Mr. Ziyad Madon i/b. Ms. Pradnya G. Vairale for petitioner.

Mr. Sham V. Walve for respondents.

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**WITH**

**WRIT PETITION (L) NO.15712 OF 2021**

Sheel Gems ....Petitioner

V/s.

Assistant Commissioner of Income Tax,  
Circle 19 (3), Mumbai and Ors. ....Respondents

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Mr. Sukhsagar Syal i/b. Mint and Confreres for petitioner.

Mr. Sham V. Walve for respondents.

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**WITH**

**WRIT PETITION (L) NO.15764 OF 2021**

Jeena and Company ....Petitioner

V/s.

The Assistant Commissioner of Income Tax,  
17 (1) and Ors. ....Respondents

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Mr. Paras S. Savla a/w. Mr. Harsh R. Shah for petitioner.

Mr. Sham V. Walve for respondents.

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**WITH**

**WRIT PETITION (L) NO.15805 OF 2021**

Fortune Capital Services ....Petitioner

V/s.

Assistant Commissioner of Income Tax,  
Circle - 17 (1), Mumbai and Ors. ....Respondents

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Mr. Satish R. Mody for petitioner.

Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.15808 OF 2021**

M/s. Costabom Builders LLP .....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia i/b. Mr. Yash Jariwala for petitioner.

Mr. Sham V. Walve for respondents.

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**WITH  
WRIT PETITION (L) NO.15834 OF 2021**

Rajeev Shivnath Sonkar .....Petitioner

V/s.

Union of India and Ors. ....Respondents

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Ms. Neha Anchlia i/b. Mr. Yash Jariwala for petitioner.

Mr. Sham V. Walve for respondents.

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**CORAM : K.R.SHRIRAM, &  
ABHAY AHUJA, JJ  
DATED : 2<sup>nd</sup> AUGUST 2021**

**P.C. :**

1            These are petitions impugning notices issued under Section 148 of the Income Tax Act, 1961 as amended and notifications/circulars issued thereunder. By these notifications/circulars, the Income Tax Act has been amended and certain time limits prescribed under the Act has been extended. According to petitioners, the extension of time limit granted under The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 is ultra vires and respondents cannot unilaterally extend the time period for issuing reopening notices under

Section 148.

2           There are various other petitions which have been filed and the Court has been pleased to direct notice to respondents and Attorney General for India and one of the lead matter is Writ Petition No.1334 of 2021 - Tata Communications Transformation Services Limited V/s. Assistant Commissioner of Income Tax 14 (1) 2, Mumbai and others.

3           The petitions listed above also require to be considered. Therefore, petitions admitted.

Rule.

Rule made returnable on 13<sup>th</sup> September 2021.

4           Till next date, no further action be taken on the impugned notices/circulars qua petitioners.

5           Notice be also issued to the office of the Attorney General for India.

6           Reply to be filed and copy served on or before 30<sup>th</sup> August 2021. Since there are many petitions, which are almost identical to the issue in the present petition, respondents are expected to file the reply within the time prescribed above. Rejoinder, if any, to be filed and copy served on or before 6<sup>th</sup> September 2021.

7           Ad-interim, if any, to continue until further orders.

**(ABHAY AHUJA, J.)**

**(K.R. SHRIRAM, J.)**