

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 10162 OF 2022

Dilipkumar Premji Chheda ... Petitioner

Versus

The Income Tax Officer Ward Thane And Ors. ... Respondents

Mr. Devendra Jain i/b Mr. Radha Halbe, for the Petitioner.

Mr. Ajeet Manwani with Ms. Samiksha Kamani, for the Respondents.

CORAM: DHIRAJ SINGH THAKUR &

ABHAY AHUJA, JJ.

DATE : 24th AUGUST, 2022

PC. :-

1. Issue notice. Mr. Ajeet Manwani, learned counsel waives service for the Respondents. Objections be filed in six weeks.
2. Learned counsel for Petitioner states that the impugned notice dated 7th April, 2021 issued under Section 148 of the Act is unsustainable in law and in as much as it is issued after expiry of a period of six years prescribed in terms of the first proviso to Section 149 of the Act.
3. List on 10th October, 2022.
4. In the meantime, ad-interim relief granted earlier shall continue to operate till the next date.

(ABHAY AHUJA, J.)

Nikita Gadgil

(DHIRAJ SINGH THAKUR, J.)