

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

(04) WRIT PETITION NO.3641 OF 2022

Dhanera Diamonds

...Petitioner

Versus

Assistant Commissioner of Income Tax Circle-19
Mumbai & Ors.

...Respondents

WITH

(05) WRIT PETITION NO.3820 OF 2022

WITH

(06) WRIT PETITION NO.3893 OF 2022

WITH

(07) WRIT PETITION NO.3946 OF 2022

WITH

(08) WRIT PETITION NO.3961 OF 2022

WITH

(09) WRIT PETITION NO.3963 OF 2022

WITH

(10) WRIT PETITION NO.3975 OF 2022

WITH

(11) WRIT PETITION NO.3984 OF 2022

WITH

(12) WRIT PETITION NO.4165 OF 2022

WITH

(13) WRIT PETITION NO.4488 OF 2022

WITH

(14) WRIT PETITION NO.4592 OF 2022

WITH

(15) WRIT PETITION NO.4878 OF 2022

WITH

(16) WRIT PETITION NO.5233 OF 2022

WITH

(17) WRIT PETITION NO.5351 OF 2022

WITH

(22) WRIT PETITION (L) NO.28734 OF 2022

WITH

(23) WRIT PETITION (L) NO.29781 OF 2022

WITH

(24) WRIT PETITION (L) NO.30615 OF 2022

WITH

(25) WRIT PETITION (L) NO.30690 OF 2022

WITH

- (26) WRIT PETITION (L) NO.31243 OF 2022
WITH
(27) WRIT PETITION NO.199 OF 2023
WITH
(28) WRIT PETITION NO.232 OF 2023
WITH
(29) WRIT PETITION NO.658 OF 2023
WITH
(30) WRIT PETITION NO.691 OF 2023
WITH
(31) WRIT PETITION NO.924 OF 2023
WITH
(32) WRIT PETITION NO.1267 OF 2023
WITH
(33) WRIT PETITION NO.1597 OF 2023
WITH
(34) WRIT PETITION NO.1615 OF 2023
WITH
(35) WRIT PETITION NO.1715 OF 2023
WITH
(36) WRIT PETITION NO.1804 OF 2023
WITH
(37) WRIT PETITION NO.1879 OF 2023
WITH
(38) WRIT PETITION NO.1894 OF 2023
WITH
(39) WRIT PETITION NO.1925 OF 2023
WITH
(40) WRIT PETITION NO.2399 OF 2023
WITH
(41) WRIT PETITION NO.2454 OF 2023
WITH
(42) WRIT PETITION NO.2513 OF 2023
WITH
(43) WRIT PETITION NO.2843 OF 2023
WITH
(44) WRIT PETITION NO.3034 OF 2023
WITH
(45) WRIT PETITION NO.3237 OF 2023
WITH
(46) WRIT PETITION (L) NO.6343 OF 2023
WITH
(48) WRIT PETITION (L) NO.11333 OF 2023
WITH
(CIVIL APPELLATE JURISDICTION)
(18) WRIT PETITION NO.5760 OF 2022

WITH
(19) WRIT PETITION NO.9957 OF 2022
WITH
(20) WRIT PETITION NO.10239 OF 2022
WITH
(21) WRIT PETITION NO.12144 OF 2022
WITH
(47) WRIT PETITION NO.6484 OF 2023

Mr B V Jhaveri a/w Ms Bhargavi Raval for Petitioner in
WP/3641/2022

Mr Dharan V Gandhi for Petitioner in WP/3820/2022,
WP/3893/2022, WP/4878/2022, WP/658/2023.

Mr Sukhsagar Syal i/b Mr Atul K Jasani for Petitioner in
WP/3946/2022, WP/3963/2022, WP/232/2023, WP/1597/2023,
WP/1894/2023 and WP/1925/2023.

Mr Kumar U Kale a/w Mr V G Ginde for Petitioner in
WP/3961/2022, WP/5233/2022 and WP(L)/31243/2022.

Mr Jeet Kamdar a/w Mr Sameer G Dalal for Petitioner in
WP/3975/2022

Mr Tanmay Phadke for Petitioner in WP/3984/2022.

Mr Devendra Jain a/w Ms Radha Halbe for Petitioner in
WP/4165/2022, WP(L)/29781/2022, WP/199/2023,
WP/2454/2023 and WP/3237/2023.

Ms Ujjwala Chaturvedi a/w Ms Neha Anchlia for Petitioner in
WP/4488/2022 and WP/2513/2023.

Mr Satish R Mody a/w Ms Aasifa Khan for Petitioner in
WP/4592/2022

Mr Tanzil Padvekar a/w Ms Tejal Kharkar for Petitioner in
WP/5351/2022 and WP(L)/30690/2022.

Mr Rahul Hakani for Petitioner in WP(L)/28734/2022.

Mr Fenil Bhatt a/w Mr Upendra Lokegaonkar i/b Mint and
Confreres for Petitioner in WP(L)/30615/2022.

Mr Anuj Kisnadwala a/w Mr Govind Javeri for Petitioner in
WP/691/2023.

Mr Madhur Agrawal i/b Mr Atul K Jasani for Petitioner in
WP/924/2023.

Mr Nitesh Joshi i/b Mint and Confreres for Petitioner in
WP/1267/2023.

Mr Madhur Agrawal a/w Ms Srija Singh i/b Alatheia Law LLP for
Petitioner in WP/1715/2023.

Mr Rahul Hakani i/b Ms Niyati Mankad Hakani for Petitioner in
WP/1804/2023.

Mr Dinesh Kukreja i/b Mr Sriram Sridharan for Petitioner in
WP/1879/2023 and WP/2843/2023.

Mr Jeet Kamdar i/b Mr Atul K Jasani for Petitioner in WP/2399/2023 and WP/3034/2023.

Mr Shrey Chakraborty i/b Kumar Legal Research LLP for Petitioner in WP(L)/6343/2023.

Mr Harsh Kothari for Petitioner in WP(L)/11333/2023.

Mr Suresh Kumar for Respondents in WP/3946/2022, WP/1597/2023, WP/1894/2023, WP/1925/2023, WP/3034/2023, WP/3961/2022, WP(L)/31243/2022, WP/3975/2022, WP/3237/2023, WP(L)/30690/2022, WP/924/2023 , WP/1267/2023, WP/1715/2023, WP/1804/2023, WP/2843/2023 and WP(L)/11333/2023.

Ms Maansi Bhavnani i/b Ms Sushma Nagaraj for Respondents-Revenue in WP/4165/2022, WP/4488/2022 and WP/691/2023.

Ms Swapna Gokhale for Respondents-Revenue in WP/5351/2022.

Mr Siddharth Chandrashekhar for Respondents-Revenue in WP(L)/6343/2023.

Mr. Atul K. Jasani, Advocate for Petition in WP/5160/2022.

Mr. Niraj Sheth, i/b. Mr. Atuk K. Jasani, for Petitioner in WP/9957/2022.

Mr. Devendra Jain, with Ms. Radhja Halbe, for Petitioner in WP/10239/2022.

Mr. Sagar Tilak, with Mr. Sachin Hande, Ms. Payal Rathod, i/b. Sachin Hande, for Petitioner in WP/12144/2022.

Mr. Akshay Kapadia, for Petitioner in WP/6584/2023.

Mr. Suresh Kumar, for Respondents-Revenue in WP/5160/2022, WP/9957/2022, WP/12144/2022, WP/6584/2023.

Ms. Samiksha Kanani, for Respondents-Revenue in WP/10239/2022.

CORAM: K. R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED: 3RD MAY 2024

PC:-

1. All these Petitions relate to Assessment Year (“AY”) 2015-16.

We are informed by counsel for Petitioners that these Petitions will be covered by the judgment that we pronounced today in *Hexaware Technologies Limited v. Assistant Commissioner of Income Tax Circle*

*15(1)(2) Mumbai and Ors.*¹ Counsel for Respondents concur.

¹ Writ Petition No.1778 of 2023

2. Therefore, the notices and orders impugned in these petitions are quashed and set aside. In case any re-assessment orders are passed, the same also will stand quashed. So also, consequential demand notices or penalty notices will also stand quashed and set aside.

3. Petitions disposed accordingly.

4. Whichever contention raised in the Petitions not covered by the *Hexaware Technologies (Supra)* is kept open to be raised, should the need arise.

(DR. NEELA GOKHALE, J.)

(K. R. SHRIRAM, J.)