

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

**WRIT PETITION (L) NO.11766 OF 2021**

Armada D1 Pte. Ltd.

... Petitioner

Vs.

The Deputy Commissioner of Income Tax  
Int-Tax Circle 1(1)(2) & Ors.

... Respondents

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Mr. Percy Pardiwalla, Sr. Advocate a/w Mr. Paras S. Savla for the  
Petitioner.

Smt. S.V. Bharucha for the Respondents.

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**CORAM : S.S. SHINDE &  
ABHAY AHUJA, JJ.**

**DATE : 3RD JUNE 2021  
(VACATION COURT THROUGH  
VIDEO CONFERENCING)**

**P.C. :**

1. By this Petition, the Petitioner is challenging the notice dated 7<sup>th</sup> April, 2021 issued by Respondent No.1 under Section 148 of the Income Tax Act, 1961 ('the Act') for the assessment year 2013-2014 on the ground that the Respondents have violated the mandatory provisions for issuance of notice, which have been effective from 1<sup>st</sup> April, 2021.

2. Mr. Pardiwalla, the learned Senior Counsel for the Petitioner drew our attention to the notice annexed at Exhibit 'L' with reference to the provisions of Section 148A of the Act, which

requires the assessing officer to conduct the inquiry and also provide an opportunity of being heard, which has not been apparently done. He, therefore, seeks stay of further proceedings in the matter.

3. The learned counsel for the Respondent-Revenue submits that she needs time to file reply in the matter.

4. In this view of the matter, we are inclined to stay the proceedings in connection with notice dated 7<sup>th</sup> April, 2021 under Section 148 of the Income Tax Act for the assessment year 2013-2014. Till the next date, there shall be ad-interim stay to the proceedings in connection with notice dated 7<sup>th</sup> April, 2021.

5. The Respondent-Revenue is permitted to file its reply within a period of three weeks from today. Rejoinder, if any, to be filed in the week thereafter.

6. List the matter on 01/07/2021.

**(ABHAY AHUJA, J.)**

**(S.S. SHINDE, J.)**