

INCOME TAX : Assessee has challenged the validity of CBDT's Notification No. 20/2021, dated 31-03-2021, issued in exercise of the powers conferred by section 3(1) of the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (TLA Act, 2020). Said notification has allowed revenue to issue reassessment notice under old provisions of section 148 after 31-03-2021. Assessee contended that said act of revenue is in contravention of the provisions of Income-tax Act as section 148 was substituted by the Finance Act, 2021 w.e.f. 01-04-2021. Thus, notice under old provisions of section 148 can't be issued on or after 01-04-2021. Considering the fact of the case, the Bombay High Court has issued notice to revenue and Attorney General of India

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[2021] 128 taxmann.com 161 (Bombay)

HIGH COURT OF BOMBAY

Sahil International

v.

Assistant Commissioner of Income Tax, Circle-19(3) & Ors.

SUNIL P. DESHMUKH AND ABHAY AHUJA JJ.

WRIT PETITION (L) NO. 14687 OF 2021

JULY 9, 2021

Devendra Jain and Ms. Radha Halbe Advs. *for the Petitioner.* **Sham Walve**, Adv. *for the Respondent.*

ORDER

P.C.- Mr. Jain, learned counsel for the Petitioner states that despite enforcement of the amended Income-tax Act, 1961 with effect from 1-4-2021, the Respondents purport to invoke repealed provisions of Section 148 of the Income-tax Act without following provisions of amended Act, issuing notice dated 7-6-2021. 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 5-7-2021 in *Tata Communications Transformation Services Limited v. Assistant Commissioner of Income-tax 14(1)(2), Mumbai & ors.*

2. Issue notices to the Respondents and Attorney General of India, returnable on 2-8-2021.

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 7-6-2021.

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