

**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

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

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

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**CORAM: DHIRAJ SINGH THAKUR &  
ABHAY AHUJA, JJ.**

**DATE : 24<sup>th</sup> 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 7<sup>th</sup> 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 10<sup>th</sup> 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.)**