



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

WRIT PETITION (L) NO.7155 OF 2023

Trafigura India Private Limited

...Petitioner

V/s.

Assistant Commissioner of Income

Tax, Circle-14(1)(2) Mumbai & Ors.

...Respondents

...

Mr. P. J. Pardiwalla, Senior Advocate, a/w Mr. Divyanshu Agrawal i/b.
Arpan Rajput for petitioner.

Mr. Suresh Kumar for respondents.

...

**CORAM : DHIRAJ SINGH THAKUR AND
KAMAL KHATA, JJ.**

DATED : 30TH MARCH, 2023.

P.C. :

1. Learned Counsel for the petitioner challenges the notice dated 31st July, 2022 relevant to the Assessment Year 2013-14 issued under Section 148 of the Income Tax Act, 1961 ("the Act"), *inter alia* on the ground of limitation, and therefore, not sustainable in terms of the first proviso to Section 149(1)(b) of the Act. Secondly that no petition was filed challenging the earlier notice dated 29th June, 2021 in the present

case, and therefore, the decision of the Apex Court in *Union of India V/s. Ashish Agarwal*¹ would not apply. *Prima-facie* case is made out.

2. Issue notice. Service waived by Mr. Suresh Kumar, learned Counsel for the Respondents. Objections be filed within six weeks from today.

3. There shall be ad-interim relief in terms of prayer clause (d) of the petition, till the next date.

4. List on 8th June 2023.

(KAMAL KHATA, J.)

(DHIRAJ SINGH THAKUR, J.)

¹ [2022] 138 taxmann.com64 (SC).