

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION**

**WRIT PETITION NO. 1843 OF 2023**

Sunita Raj Sardesai ... Petitioner

Versus

Income Tax Officer,  
Ward 3(4), Thane & Anr. ... Respondents

\*\*\*\*

Adv. Sumant R. Deshpande i/b Adv. Kimaya Godbole, for the  
Petitioner.

Adv. Ajeet Manwani a/w Adv. Samiksha Kanani, for the  
Respondents.

\*\*\*\*

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

**DATE : 20<sup>th</sup> FEBRUARY, 2023.**

**P.C:**

1. Notice dated 23<sup>rd</sup> April, 2022, relevant to the assessment year 2015-16 issued under Section 148 of the Income Tax Act, 1961 (“the Act”), is stated to have been issued beyond the period of six years and, therefore, not sustainable in terms of the first proviso to Section 149 1(b) of the Act. *Prima facie* case is made out.

2. Issue notice. Service waived by Mr. Manwani, 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 (e) of the petition till next date.

4. List on 17<sup>th</sup> April, 2023.

(KAMAL KHATA, J.)

(DHIRAJ SINGH THAKUR, J.)