

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

WRIT PETITION (L) NO.3575 OF 2020

The Chamber of Tax Consultants
& Another .. Petitioners.
v/s.
Union of India & Another .. Respondents.

Mr. Arvind Datar, Sr. Advocate with Mr. Vipul B. Joshi and Dharan V. Gandhi, for the Petitioners.

Mr. Sham Walve, for the Respondents.

**CORAM: UJJAL BHUYAN &
ABHAY AHUJA, JJ.**
DATE : 22nd OCTOBER, 2020.
(THROUGH VIDEO CONFERENCING)

PC:-

Heard Mr. Arvind Datar, learned Sr. Counsel for the Petitioners.

2 In this Petition filed under Article 226 of the Constitution of India, Petitioners have challenged the validity of various provisions of Sections 49, 50CA and 56 of the Income Tax Act, 1961 as well as provisions of Rules 11U, 11UA, 11UAA, 11UAC and 11UAD of the Income Tax Rules, 1962.

3 Issue notice, returnable within four weeks.

4 Since there is challenge to validity of the relevant provisions of the statute, notice may be issued to the office of the learned Attorney General of India.

5 Mr. Sham Walve, learned standing counsel for the Revenue submits that he has received instructions that a special counsel for the Respondents may be engaged in this case.

6 Stand over to 26th November, 2020.

7 This order will be digitally signed by the Private Secretary of this Court. Sheristedar of this Court is permitted to forward to the Petitioner copy of this order by e-mail. All concerned to act on a digitally signed copy of this order.

(ABHAY AHUJA,J.)

(UJJAL BHUYAN,J.)