

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
WRIT PETITION NO.1334 OF 2021

Tata Communications Transformation ]  
Services Limited ] ... Petitioner

Versus

Assistant Commissioner of Income Tax ]  
14(1)(2), Mumbai & Ors. ] ... Respondents

Mr. Jehangir Mistri, Senior Advocate a/w Mr. Harsh Kapadia for Petitioner.  
Mr. Suresh Kumar for Respondents.

**CORAM :- SUNIL P. DESHMUKH &  
ABHAY AHUJA, JJ.**

**DATE :- 05 JULY, 2021  
(THROUGH VIDEO CONFERENCING)**

**P. C. :-**

1. Mr. Jehangir Mistri, learned Senior Advocate appearing for petitioner vehemently contends that the impugned notice under section 148 of Income Tax Act, 1961 in the present matter issued on 21/05/2021 is absolutely untenable on various grounds. He submits several provisions of the Income Tax Act including those of section 148 and various other provisions have been substituted by the Finance Act, 2021 which has been enforced since 01/04/2021. When, effectively, the earlier provisions of various sections, *inter alia*, of 147, 148 etc. as were before 01/04/2021 stand substituted, in the circumstances, impugned notice dated

21/05/2021, which purports to invoke section 3(1) of The Taxation And Other Laws (Relaxation And Amendment Of Certain Provisions) Act, 2020 and the notifications thereunder, is based on the non-existent earlier provisions of the Income Tax Act, 1961 (since been substituted under the provisions of Finance Act, 2021) and such a notice cannot be issued and the authority is not empowered to issue the same.

He refers to grounds 'G' to 'N' in the petition and contends that section 3 of The Taxation And Other Laws (Relaxation And Amendment Of Certain Provisions) Act, 2020 and the Notification No.20/2021 dated 31<sup>st</sup> March, 2021, Notification No.38/2021 dated 27<sup>th</sup> April, 2021, Explanation to clause (A)(a) of Notification No.20/2021 and Explanation to clause (A)(b) of Notification No.30/2021 are *ultra-vires* the Income Tax Act, The Finance Act, 2020 and are unconstitutional, posing challenge to them urges for striking them down.

2. Issue notice to respondents and Attorney General of India.
3. Mr. Suresh Kumar, learned Counsel for the respondents waives service of notice and seeks time of four weeks to file reply.
4. Stand over to 02/08/2021.

5. Till the next date, no further action be taken based on the impugned notice.

(ABHAY AHUJA, J.)

(SUNIL P. DESHMUKH, J.)