

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

WRIT PETITION (L) NO. 1909 OF 2015

Janki Narsi Mukhi

.. Petitioner

Vs.

Union of India and Anr.

.. Respondents

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Mr. Haresh Jagtiani, Senior Advocate a/w Siddhesh Bhole a/w Rishika Rajadhyaksha and Khalid Khirani, Advocates i/b Siddhesh Bhole for Petitioner.

Mr. Hriday Narain, Advocate for Respondent No.2.

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**CORAM : M.S. SANKLECHA &
N.M.JAMDAR, JJ.**

DATE : 23 JULY 2015

P.C.:

This petition under Article 226 of the Constitution of India seeks to challenge one assessment order dated 31 March 2014 and eleven assessment orders dated 20 March 2015 in respect of the Assessment Years 1997-98 to 2007-08. The petitioner has already filed appeals assailing the above twelve orders of the Assessing Officer to the Commissioner of Income Tax (Appeals) (the 'CIT(A)'). The appeals are still awaiting disposal. We are therefore not inclined to entertain the writ petition. The petitioner has already availed the alternate remedy of statutory appeal.

2. Mr. Jagtiani, the learned Counsel for the petitioner however submits that a protective order be passed in the meanwhile as the petitioner is 86 years old lady. In view of the above, Mr. Narain, the learned Counsel appearing for the revenue, after taking time, on instructions fairly states that the revenue would not adopt any coercive proceedings consequent to the orders of the Assessing Officer dated 31 March 2014 and 20 March 2015 for the twelve Assessment Years till such time as the CIT(A) dispose of the petitioner's appeal. It is further made clear that the respondent-revenue will not adopt any coercive proceedings for further period of four weeks from the date of service of order of CIT(A) on the petitioner disposing of the twelve pending appeals.

3. Liberty to the petitioner to place this order before the Magistrate in prosecution proceedings arising out of the twelve assessment orders, if necessary. Petition is disposed of in the above terms. No order as to costs.

[N.M.JAMDAR, J.]

[M.S.SANKLECHA, J.]