

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
NAGPUR BENCH : NAGPUR

**WRIT PETITION NO. 1683 OF 2014**

(Shri Shankar Madhaorao Patil vs. Deputy Commissioner of Income Tax, Circle 1, Nagpur & Anr.)

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Office Notes, Office Memoranda of  
Coram, appearances, Court's orders  
or directions and Registrar's orders.

Court's or Judge's orders

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**CORAM : B.P. DHARMADHIKARI &  
P.N. DESHMUKH, JJ.  
AUGUST 25, 2015.**

Shri Jaiswal, learned counsel for the petitioner and Shri Parchure, learned counsel for the respondents.

The learned counsel for the petitioner states that notice for reopening under Section 148 of the Income-tax Act has been questioned before this Court. In the meanwhile, the fresh assessment orders have been passed and those orders have been questioned before the Competent authority in accordance with law. He, therefore, seeks leave to withdraw the petition with liberty to raise contentions before the said authority.

Shri Parchure, learned counsel appearing for the respondents submits that grounds available in law can always be raised before the Competent authority.

This Court has not still applied its mind to the merits of the controversy. In this situation, the request made by the petitioner is allowed. Writ Petition is disposed of by keeping all rival contentions open and with liberty to the petitioner to raise it before the Competent authority in accordance with law.

**JUDGE**

**JUDGE**