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

WRIT PETITION NO. 683 OF 2017

Patel Corporation LLP, Mumbai .. Petitioner

v/s.

Income-Tax Officer-31(2)(5),
Mumbai & Ors. .. Respondents

Mr. Madhur Agarwal a/w Mr. Rajesh Poojary i/b Mint & Confreres for the petitioner
Mr. Arvind Pinto for the respondent

CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA J.J.

DATED : 5th JANUARY, 2018.

P.C.

1. This petition under Article 226 of the Constitution of India challenges the order dated 21st December 2016 by the respondent no.1 - Assessing Officer making a reference to the respondent no.3 – District Valuation Officer seeking valuation of land and other assets belonging to M/s. Enpro Ltd. whose shares have been sold by the petitioner to one Mr. Rohit Katyar. The impugned reference is a common reference made not only in the case of the petitioner but also in the case of M/s. Praham India LLP (whose Writ Petition No.682 of 2017 has been disposed of by us today by a speaking order).

2. It is an agreed position between the parties that the reasons indicated in our order dated 5th January, 2018 in the case of M/s. Praham India LLP in Writ Petition No.682 of 2017 would equally apply to the present facts. This is so as except the dates, the names of the parties involved and the difference in loss attributable to the sale of shares, all facts are identical.

3. Therefore, for the reasons indicated in our order passed today in case of M/s. Praham India LLP, we pass the following order :-

ORDER

(a) This petition is not entertained.

(b) However, the petitioner is permitted to file an additional ground of appeal challenging the impugned reference dated 21st December, 2016 in its appeal from assessment order dated 30th December, 2016 pending before the Commissioner of Income Tax (Appeals) [CIT(A)].

(c) In case, the petitioner does file its additional ground in its pending appeal before the CIT(A)-42 within a period of two weeks, then the CIT(A)-42 would hear, consider and decide the petitioner's appeal from the assessment order dated 30th December, 2016 filed as far back as on 31st January, 2017, the CIT(A)-42 along with the addition ground as filed as expeditiously as possible and preferably within a period of 10 weeks from today.

4. The petition is disposed of in the above terms. No order as to costs.

(RIYAZ I. CHAGLA, J.) **(M.S. SANKLECHA, J.)**