

Niti

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.264 OF 2021

PANDURONGA TIMBLO INDUSTRIAS,
THR. ITS PARTNER, SARVESH
PRAMOD TIMBLO

...PETITIONER

Versus

THE ASSESSMENT UNIT/
ADDITIONAL /JOINT/
DEPUTY/ASSISTANT
COMMISSIONER OF INCOME TAX,
DELHI AND 3 ORS.

...RESPONDENTS

Mr. Mihir Naniwadekar with Mr. Tejas Tulaskar, *Advocates for the
Petitioner.*

Ms. Susan Linhares, *Standing Counsel for the Respondent No.3.*

**CORAM: REVATI MOHITE DERE &
M. S. JAWALKAR, JJ.**

DATED: 21st October 2021

ORAL ORDER :

1. Ms. Susan Linhares, learned Standing Counsel for respondent no.3, raises a preliminary objection. She submits that the petitioner has an alternative efficacious remedy in law inasmuch as the petitioner can file an appeal under Section 246 of the Income Tax Act or file a rectification application or a revision application.

2. In view of the preliminary objection raised by the learned Standing Counsel for the respondent no.3, the learned Counsel for the petitioner seeks leave to withdraw the petition with liberty to file an appropriate appeal before the Commissioner of Income Tax (Appeal) within two weeks from today.

3. If such an appeal is filed within the stipulated period, the Commissioner of Income Tax (Appeal) to decide the same as expeditiously as possible and preferably within twelve weeks from the date of receipt of the order. Till then, no coercive steps should be taken as against the petitioner. It is made clear that this petition is not heard on merits and, hence, all contentions of all parties are left open.

Corrections
carried out as
per order dated
22.11.2021 in
MCA No.250 of
2021.

Sd/-
PS, 23.11.2021

4. The petitioner to serve a copy of this Order on the Commissioner of Income Tax (Appeal) ^{within three weeks from the} ~~within two weeks from~~ date of the certified copy of the order being available to the petitioner. ~~today.~~

5. Petition is disposed of in the aforesaid terms.

6. All parties to act on the basis of an authenticated copy of this Order.

M. S. JAWALKAR, J.

REVATI MOHITE DERE, J.

NITI K

HALDANKAR

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