

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

WRIT PETITION NO. 2417 OF 2021

Skyline Greathills	 Petitioner
Vs.	
Union of India and ors.	 Respondents

Mr. Naresh Jain a/w Mr. Mahaveer Jain and Ms. Ujjwala Chaturvedi
i/b Mr. Yash Jariwala, for Petitioner.
Mr. Suresh Kumar, for Respondents.

**CORAM: K.R.SHRIRAM, J &
FIRDOSH P. POONIWALLA, J.
DATED : JUNE 20, 2023**

P.C.

1. Mr. Jain in all fairness states that for same relief, as mentioned in the petition, there is also an appeal filed before Commissioner of Income Tax (Appeals) [CIT(A)].
2. In view thereof, we are not inclined to entertain the petition.
3. Petition dismissed.
4. Petitioner may raise all grounds and defence they have before CIT(A), who will consider petitioner's case and dispose the appeal on merits.
5. Mr. Jain seeks leave of the Court to add few grounds in the appeal.
6. Leave granted. Those additional grounds to be filed on or before 15/07/2023.

7. We clarify that we have not made any observations on the merits of the matter.

(FIRDOSH P. POONIWALLA, J)

(K.R.SHRIRAM, J)