IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 17570 OF 2024
WITH
WRIT PETITION NO. 17573 OF 2024

Kishore Shankar Garve … Petitioner

Versus

Income Tax Appellate Tribunal, Pune Bench & Ors. …Respondents

Mr. Sanket S. Bora a/w. Mr. Unnatii A. Thakkar i/b. SPCM Legal for the petitioner.

CORAM: G. S. KULKARNI &
ADVAIT M. SETHNA, JJ.
Date : 10 December, 2024

PC:

1. We have heard learned counsel for the petitioner for sometime on these petitions, which assails an order dated 7 February, 2023 passed by the Income Tax Appellate Tribunal on Miscellaneous Application Nos. 234 & 235/PUN/22 (Arising out of ITA Nos.1869 & 2286/PUN/2017) for Assessment Years 2011-12 and 2012-13. By the impugned order, Miscellaneous Applications filed by the petitioner have been rejected by the Tribunal on the ground that there was no error apparent on the face of the order.

2. We are of the opinion that the petitioner needs to urge all these issues in

assailing the order passed by the Income Tax Appellate Tribunal on the Miscellaneous Applications in substantive appeals as available to the petitioner under the provisions of Section 260A of the Income tax Act.

3. At this stage, it is informed to us by the learned counsel for the petitioner that the petitioner has already filed appeals. If that be so, all these contentions can be raised in the appeals.

4. With these observations, we dispose of these petitions with liberty to raise all contentions in the pending appeals.

5. Disposed of in the above terms. No costs.

(ADVAIT M. SETHNA, J.) (G. S. KULKARNI , J.)

Signed by: Vidya S. Amin
Designation: PS To Honourable Judge
Date: 11/12/2024 15:18:14