

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3272 OF 2024

Smaaash Entertainment Pvt. Ltd.

...Petitioner

Versus

Assistant Commissioner of The Income Tax, Circle ...Respondents
16(1)- Mumbai & Ors.

Mr. Dharam Gandhi, for Petitioner.

Mr. P. A. Narayanan, for Respondents.

CORAM: _____
G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.

DATE 12 AUGUST 2024

P.C. _____

1. We have heard learned counsel for the parties.
2. Let a short affidavit only in regard to the application of Section 14(1)(a) of the Insolvency and Bankruptcy Code, 2016 being applicable to the assessment order in question, be placed on record.
3. List the proceedings on **19 August 2024 (HOB)**. Till the adjourned date of hearing the impugned assessment order be not acted upon.
4. We have perused the decision of the Supreme Court in *P. Mohanraj and Others Vs. Shah Brothers Ispat Private Limited (2021) 6 SCC 258* as cited on behalf of the petitioner.

5. We are not inclined to delve on other issues on merits of the assessment orders, as we are of the clear opinion that we intend to dispose of this petition only considering the effect of Section 14(1)(a) and which would be an embargo to act upon the assessment order and not on the merits of what the assessment orders contemplates.

(SOMASEKHAR SUNDARESAN, J.)

(G. S. KULKARNI , J.)