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

WRIT PETITION NO. 3272 OF 2024

Smaaash Entertainment Pvt. Ltd. through Resolution Professional Mr. Bhrugesh Amin … Petitioner

Versus

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

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Mr. Dharan Gandhi for Petitioner.

CORAM: G. S. KULKARNI & FIRDOSH P. POONIWALLA, JJ.
DATED: 11 OCTOBER 2024

P.C.

1. Not on board. Upon mentioning, taken on board.

2. We are informed by Mr. Gandhi, learned counsel for the petitioner that the assessment order in the present proceeding was stayed by an order dated 12 August 2024 and continued by the subsequent orders. It is his grievance that despite such orders passed by the Court, the Assessing Officer has proceeded to pass an order under Section 270A of the Income Tax Ac, 1961 and placed a copy of that order on record. We permit the petitioner to challenge the said order by permitting amendment of the petition as also to challenge the order passed under Section 271AA(C)(1) of the Income Tax Act.

3. Till the proceedings are heard on such issues on the adjourned date of hearing, both the orders under Section 270A as also 271AA(C)(1) shall remain stayed.

4. Let the amendment be carried out within two weeks from today and amended copy be served on the advocate for the respondents.

5. List the proceedings on **19 November 2024 (HOB)**. The parties would be heard on all the issues on the adjourned date of hearing.

(FIRDOSH P. POONIWALLA, J.) (G. S. KULKARNI , J.)