IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
BENCH AT AURANGABAD

959 WRIT PETITION NO. 12177 OF 2025

Vikaram Stoves And Fabricators Thr Its Proprietor V.s. Kale
VERSUS
The Government Of India. Thr The Income Tax Officer And Others
...
Mr. Jagdish G. Toshniwal & Mr. P. N. Kanani, Advocate for the Petitioner
Mr. Nandkishor Yadav, Advocate for Respondent No.1/UOI
...
AND
960 WRIT PETITION NO. 12178 OF 2025

Vikram Stoves And Fabricators Thr Its Proprietor V.s. Kale
VERSUS
The Government Of India. And Others
...
Mr. Jagdish G. Toshniwal & Mr. P. N. Kanani, Advocate for the Petitioner
Mr. N. T. Bhagat, Advocate for Respondent No.1/UOI
...
AND
961 WRIT PETITION NO. 12179 OF 2025

Vikram Stoves And Fabricators Thr Its Proprietor V.s. Kale
VERSUS
The Govt. Of India And Others
...
Mr. Jagdish G. Toshniwal & Mr. P. N. Kanani, Advocate for the Petitioner
Mr.Rajendra Sanap, Advocate for Respondent No.1/UOI .
...
AND
962 WRIT PETITION NO. 12180 OF 2025

Vikram Stoves And Fabricators Thr Its Proprietor V.s. Kale
VERSUS
The Government Of India And Others
...
Mr. Jagdish G. Toshniwal & Mr. P. N. Kanani, Advocate for the Petitioner
Mr.Aummaheshwari Jadhav, Advocate for Respondent No.1/UOI .
...
AND
963 WRIT PETITION NO. 12181 OF 2025

Vikram Stoves And Fabricators Thr Its Proprietor V.s. Kale
VERSUS
The Government Of India And Others
Mr. Jagdish G. Toshniwal & Mr. P. N. Kanani, Advocate for the Petitioner
Mr. Nandkishor Yadav, Advocate for Respondent No.1/UOI
...
AND
964 WRIT PETITION NO. 12190 OF 2025

Vikaram Stoves And Fabricators Thr Its Proprietor V.s. Kale
VERSUS
The Government Of India And Others
...
Mr. Jagdish G. Toshniwal & Mr. P. N. Kanani, Advocate for the Petitioner
Mr. N. T. Bhagat, Advocate for Respondent No.1/UOI.
...

CORAM : R. G. AVACHAT AND
ABASAHEB D. SHINDE, JJ.
DATED : OCTOBER 03, 2025

P.C.:

1. Heard.

2. Challenge in these Writ Petitions is to the orders refusing to grant rectification of the Assessment Orders passed by Respondent No.4-Income Tax Officer by virtue of Section 246A(1)(c) of the Income Tax Act. The said order is appealable as such the petitioners have equally efficacious remedy.

3. Learned Advocate for Respondents/UOI have strongly objected to the same.

4. The Apex Court in the case of ***The State of Maharashtra & Ors. V. Greatship (India) Limited, (2022) AIR SC 4408*** has in so many words

observed that when equally efficacious remedy is available in taxation matter, the High Court shall not entertain the Writ Petitions.

5. In view of the above, we direct the petitioner to avail the appropriate remedy, if so advised. The time spent in pursuing these petitions shall be excluded from computing the period of limitation required for preferring Appeal under Section Section 246A(1)(c) of the Income Tax Act.

6. Writ Petitions disposed of accordingly.

[ABASAHEB D. SHINDE, J.] **[R. G. AVACHAT, J.]**