



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

WRIT PETITION NO. 443 OF 2025

RISHI REALCON PVT LTD THROUGH ITS
DIRECTOR SHYA TRILOCKHAND AGRAWAL

VERSUS

THE UNION OF INDIA THROUGH ITS SECRETARY AND OTHERS

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Advocate for the Petitioner : Mr. Thombre S.S.

Addl.GP for Respondents/State : Mr. S.K. Tambe

Advocate for Respondent Nos.2 to 4 : Mr. Alok Sharma

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**CORAM : S. G. MEHARE AND
SHAILESH P. BRAHME, JJ.**

DATE : 13th JANUARY 2025

PER COURT :

. Heard both the sides.

2. This petition has been directed against the order dated 16.10.2024 passed by the respondent no.4/Additional Joint Commissioner of Income Tax, confirming the order passed under Section 250 of the Income Tax Act on 12.12.2023.

3. Learned Counsel Mr. Alok Sharma appearing for respondent nos. 2 to 4 raises a preliminary objection that there is an alternate efficacious statutory remedy available and therefore the writ petition cannot be entertained. The first impugned order passed on 12.12.2023 was under Section 143(1) of the Act. Being aggrieved, appeal under Section 246(A) was preferred and it was dismissed by another impugned order on 16.10.2024. In view of remedy of appeal under Section 253(1)(a) against order under Section 250, present

petition is not maintainable.

4. Learned Counsel for the petitioner submits that the issue involved in this petition is no more res-integra and no adjudication is required. For that purpose, he places reliance on judgment in the matter of **M/s. Vidya Investment and Trading Company Pvt. Ltd. Vs. Union of India and Others**, passed by the High Court of Karnataka at Bangalore in Writ Petition No.18813/2013 (T-IT). He would further submit that writ petition under Article 226 of the Constitution of India can be entertained, although alternate remedy is available.

5. If the alternate remedy is available, then we invoke self imposed restriction in entertaining the petitions. All the grounds which are available to the petitioner can be raised before Lower Appellate Authority. In view of ratio of Supreme Court in the matter of **PHR Invent Educational Society Vs. UCO Bank and Others**, (2024) 4 SCR 541, when the alternate efficacious remedy is available, the petition cannot be entertained.

6. The writ petition is dismissed. Liberty granted to the petitioner to avail the remedy as permissible in law.

7. The petitioner is entitled to explain the delay caused due to the time spent in the present petition.

[SHAILESH P. BRAHME, J.]

[S. G. MEHARE, J.]

Najeeb..