

Shailaja

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR**

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.11667 OF 2025

Amar Dhananjay Patil versus Assistant Commissioner of Income Tax, Central Circle, Kolhapur and others	]]]	Petitioner Respondents
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Mr. Sham V. Walve a/w Mr. Bhavik Chheda i/b Mr. Kalpesh Patil, for
Petitioner.

Ms. Smita Thakur (through V.C.) for Respondent – Income Tax.

Mr. Vijay Killedar, for Respondent No.4.

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**CORAM : M.S. KARNIK &
SHARMILA U. DESHMUKH, JJ**

DATE : 15th OCTOBER, 2025.

ORAL ORDER: [PER M.S. KARNIK, J.]

1. Heard Mr. Walve, learned Counsel for the petitioner, Ms. Thakur, learned Counsel for respondent – Income Tax and Mr. Killedar, learned Counsel for respondent No.4.

2. Learned Counsel for the respondents opposed the relief as prayed for in this petition. It is submitted by the learned Counsel for the respondents that though the petitioner relied upon the decision in Hexaware Technologies Ltd

Vs. Assistant Commissioner of Income – tax [2024] 162 taxmann. com. 225 (Bombay), the SLP filed by the Income Tax Department challenging the decision in *Hexaware Technologies Ltd* (supra) is pending for consideration. In this view of the matter, it is submitted that this Court to independently examine the contentions raised by the petitioner.

3. In our opinion, the controversy in the present case is squarely covered by the decision of this Court in **Shantilal Prabhudas & Co. Vs. Income-tax Officer [2025] 175 taxmann. Com 303 (Bombay)**. Hence, the following order;

(a) The petitioner shall pursue his appeal (s) already filed before the Commissioner of Income-tax (Appeals) against the impugned assessment order. It is open to the petitioner to raise contentions on the impugned notice and the order being invalid, in the light of the decision of this Court in *Hexaware Technologies Limited* (supra).

(b) We also permit the petitioner to file an application before the Appellate Authority praying that the appeal be disposed of in view of the decision of this Court in *Hexaware Technologies Limited* (supra). If such an interim application is made, certainly the Appellate Authority shall expeditiously consider the petitioner's application and all contentions raised thereon.

(c) Until the proceedings before the Appellate Forum are decided, the impugned assessment shall not be acted upon.

(d) All contentions of the parties on the pending proceedings are expressly kept open.

4. The petition is disposed of in the aforesaid terms. No order as to costs.

[SHARMILA U. DESHMUKH. J.]

[M.S. KARNIK, J.]