

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

WRIT PETITION NO. 12625 OF 2025

WITH

WRIT PETITION NO. 12626 OF 2025

WITH

WRIT PETITION NO. 12627 OF 2025

WITH

WRIT PETITION NO. 12628 OF 2025

Dharashiv Sakhar Karkhana Ltd.

... Petitioner

Versus

Assistant Commissioner of Income Tax, Central
Circle Kolhapur & Ors.

... Respondents

.....
Mr. Shyam Walve (through VC) a/w Mr. Cheda i/b Mr. Kalpesh Patil for
the Petitioner.

Ms. Smita Thakur (through VC) for the respondent – Income Tax
Mr. Vijay Killedar for the respondent - UOI

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**Coram : M. S. Karnik &
Ajit B. Kadethankar, JJ.**

Date : December 08, 2025.

ORAL ORDER: (Per M.S. Karnik, J.)

1. Heard Mr. Walve, learned counsel for the petitioner, Ms. Thakur
learned Counsel for the 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 these petitions. 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* (*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 Writ Petitions are disposed of in the aforesaid terms. No order as to costs.

[Ajit B. Kadethankar, J.]

[M. S. Karnik]