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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 552 OF 2025

Ramesh Brijmohan Pokhriyal : Petitioner
Versus
The Assessment Unit Income Tax Department & Anr. : Respondents

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Mr Mayuresh Lagu i/by Mr Sagar Patil, for the Petitioner.
Mr Akhileshwar Sharma, for the Respondent – Income Tax Department.

CORAM **M.S. Sonak & Jitendra Jain, JJ.**
DATED: **03 March 2025**

PC:-

1. Heard learned counsel for the parties.

2. The challenge in this Petition is to the impugned notice dated 19 June 2024 selecting the Petitioner's case for scrutiny assessment. The only argument is that this selection is contrary to the CBDT guidelines and without adhering to the circular dated 03 May 2024.

3. Apart from the Petition raising extremely vague and broadways challenges, we think that this is an issue which the Petitioner can raise during the 143(2) proceedings before the Assessing Officer. If the Petitioner is ultimately dis-satisfied with the assessment, the Petitioner has ample remedies under the Income Tax Act to challenge such assessment orders, including by raising the pleas now raised in this Petition.

4. For the above reasons, we are not inclined to entertain this Petition.

5. This Petition is dismissed but with liberty in the above terms.

6. All contentions of all parties, including the Petitioner's contentions now raised in this Petition are kept open to be raised before the Assessing Officer and other authorities under the Income Tax Act.

7. No costs.

(Jitendra Jain, J) **(M.S. Sonak, J)**