# IN THE HIGH COURT OF JUDICATURE AT BOMBAY
# CIVIL APPELLATE JURISDICTION

## WRIT PETITION NO. 6599 OF 2024

Affle (India) Limited .Petitioner

Vs.

The Additional Commissioner of Income Tax, Transfer Pricing 1(1), Mumbai & ors. .Respondents

Mr. Atul K. Jasani, Advocate, for the Petitioner
Mr. Akhileshwar Sharma, Advocate, for the Respondents

**CORAM : M. S. SONAK &**
**JITENDRA JAIN, JJ.**

**DATE : 07.04.2025**

**P. C.**

1. Heard learned Counsel for the parties.

2. This Petition challenges the Order dated 10.10.2023 under Section 271(G) of the Income-tax Act, 1961.

3. The Petitioner has admittedly instituted an Appeal against the Order dated 10.10.2023 and the same is pending.

4. Mr. Sharma, learned Counsel for the Revenue pointed this out to us and also referred the statement in paragraph 6 of the Affidavit filed on behalf of the Respondents. Since the Petitioner

had raised the issue of non-compliance with principles of natural justice, initially, by Order dated 07.05.2024, notices were issued to the Respondents and until the next date, interim order was granted restraining the Respondents from enforcing the impugned order dated 10.10.2023.

5. Now replies have been filed on behalf of the Respondents. It is pointed out that an Appeal is also pending against the Order dated 10.10.2023. Accordingly, it would not be appropriate for this Court to entertain this Petition. Instead, all contentions raised, including the contention of violation of natural justice can always be considered in the pending Appeal.

6. The Appeal against the impugned Order dated 10.10.2023 is directed to be disposed of as expeditiously as possible and in any event by 14.08.2025.

7. All contentions of all parties are left open, including the contentions raised in this petition.

8. In the peculiar facts of this case, since one of the allegations was about breach of natural justice, the interim order granted by us will now operate until the disposal of the Appeal.

9. Mr. Jasani pointed out that it was a case where the impugned penalty order was made even before the conclusion of

the assessment proceedings and in any event, inadequate opportunity was granted to the Petitioner to reply to the Show Cause Notice concerning the penalty proceedings.

10. The Petition is accordingly disposed of with liberty to the Petitioner to pursue the pending Appeal against the impugned Order dated 10.10.2023. The Appeal is ordered to be expeditiously disposed of by 14.08.2025. The interim order to operate until the disposal of the Appeal.

11. All contentions of all parties are explicitly left open.

12. The Petition is disposed of in the above terms without any costs order.

13. The parties to inform the Commissioner (Appeals) of this order so that the same is duly complied with.

**(JITENDRA JAIN, J.)** **(M. S. SONAK, J.)**