IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3539 OF 2025

Prashant Kevalchand Bhandari .. Petitioner

Versus

Income-Tax Officer Ward-1,
Malegaon & Ors. .. Respondents

Ms. Rutuja Pawar (through VC) a/w Ms. Hetal Laghave a/w Ms. Sneha More for the petitioner.
Mr. Akhileshwar Sharma for the respondents.

CORAM : Bharati Dangre &
Jitendra Jain, JJ.
DATE : 11 March 2025

P.C.:-

1. The challenge raised is to the notice dated 30 March 2024 issued under Section 148 of the Income Tax Act, 1961 for the assessment year 2020-21. The present petition is instituted on 27 February 2025. The petitioner has approached this Court belatedly and, therefore, we are not inclined to grant stay of the impugned order. Rather, we find the categorical statement made in paragraph 11 of the petition that there is no delay in approaching this Court. We are not satisfied with the contention of the petitioner that there is no delay in approaching this Court when there is time line for completing the assessment before 31 March 2025.

2. However, we issue Rule in the petition and direct tagging of the present proceeding with Writ Petition No.12187 of 2024. Interim reliefs are rejected and assessment proceeding to go on.

(Jitendra Jain, J.) **(Bharati Dangre,J.)**