IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.11489 OF 2025

Pradeep Amrutlal Runwal .. Petitioner

Versus

Pr. Commissioner of Income Tax-3 & Ors. .. Respondents

Mr. Ajay R. Singh a/w Mr. Akshay Pawar, *Advocates for the Petitioner.*

Mr. Vikas Khanchandani*, Advocates for the Respondent/Revenue.*

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: NOVEMBER 18, 2025

P. C.

1. This Writ Petition is filed seeking to quash and set aside the order dated 30th March 2025 passed by the Respondent No.1 under section 264 of the Income Tax Act, 1961.

2. After we heard the learned counsel appearing on behalf of the Petitioner for some time and when we were not inclined to set aside the order passed under section 264, the learned counsel for the Petitioner submitted that prior to filing a Revision under section 264, the Petitioner

had approached Respondent No.2 by filing a Rectification Application under section 154. That Rectification Application is still pending. Since no decision was taken on the Rectification Application filed under section 154, the Petitioner was constrained to approach the first Respondent seeking a revision under section 264.

3. The learned counsel appearing on behalf of the Revenue, on instructions, confirmed that the Rectification Application filed by the Petitioner is still pending before Respondent No.2. He further stated, on instructions, that Respondent No.2 shall dispose of the Rectification Application filed by the Petitioner within a period of 30 days from the date of uploading of this order on the High Court website.

4. Considering the statement made on behalf of the Revenue, we direct Respondent No.2 to decide the Rectification Application filed by the Petitioner as expeditiously as possible, and in any event, within a period of 30 days from the date of uploading of this order on the High Court website.

5. It is needless to clarify that the above mentioned Rectification Application shall be decided on its own merits and in accordance with law without being influenced by any of the observations made by first

Respondent in the order dated 30th March 2025. We may further add that we have not entered upon the merits of the matter and the same shall be decided by the second Respondent while deciding the Rectification Application filed by the Petitioner.

6. The Writ Petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

7. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR , J.] **[B. P. COLABAWALLA, J.]**