IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 11536 OF 2025

Anil Ramchandran Pillai .. Petitioner

Versus

National Faceless Assessment Centre
(formerly known as National E-Assessment
Centre), Delhi, Assessment Unit [AU]
and Others .. Respondents

Mr. Devendra Jain i/b. Advocate Shahank A. Mehta, *Advocates for the Petitioner.*

Mr. Arjun Gupta, *Advocates for the Respondents.*

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: SEPTEMBER 3, 2025

P. C.

1. The above Writ Petition has been filed challenging the impugned Show Cause Notice dated 12th April, 2021, the impugned Assessment Order dated 20th April, 2021 (passed under Section 143(3) read with Section 144B), the impugned Demand Notice dated 20th April, 2021 issued under Section 156 as well as the impugned Penalty Order dated 21st March, 2022 and 30th January, 2022 [passed under Section 270A, 272A(1)(d)] of the Income Tax Act, 1961.

2. The learned counsel appearing on behalf of the Revenue took a Preliminary Objection to the entertainability of the above Writ Petition. He submitted that being aggrieved by the impugned Assessment Order, the Petitioner has already preferred an Appeal before the Commissioner of Income Tax (Appeals) **["CIT(A)"]**, and which is pending. He further submitted that the Petitioner has also preferred an Appeal from the Penalty Order dated 21st March, 2022. Once the Petitioner has availed of the alternate remedy, the above Petition ought not to be entertained and the Petitioner be directed to prosecute the Appeals filed by him, was the submission. The learned counsel for the Revenue also submitted that the above Petition is squarely hit by latches and delay as the Petitioner has approached this Court after a lapse of four years from the passing the impugned assement order dated 20th April, 2021. For all these reasons, he submitted that the Writ Petition be dismissed.

3. On the Preliminary Objection, the learned counsel appearing on behalf of the Petitioner submitted that though it is true that the Petitioner has preferred the abovementioned Appeals before CIT(A), since this is a case of breach of the principles of natural justice, the Writ Petition can be entertained. The learned counsel for the Petitioner further submitted that after the order of Penalty was passed, the Petitioner approached the Principal Commissioner of Income Tax and filed another Stay Application on 27th June,

2025. That Stay Application was disposed of by the Jurisdictional Assessing Officer vide his order dated 26th July, 2025 directing the Petitioner to pay a sum of Rs. 1.25 Crores (20% of the sum of Rs.6,26,95,884/-) as a condition precedent for the stay. This amount was to be deposited by 4th August, 2025. Since, this amount was not deposited, the Bank Account of the Petitioner is attached and this also gives another cause of action to the Petitioner to approach this Court. He, accordingly, submitted that there is no delay on the part of the Petitioner in filing the above Writ Petition invoking the jurisdiction of this Court under Article 226 of the Constitution of India.

4. We have heard the learned counsel for the parties on the Preliminary Objection. We find considerable force in the argument advanced by the learned counsel for the Revenue. It is not in dispute that the impugned Assessment Order was passed on 20th April, 2021 and the impugned Demand Notice [issued under Section 156] is also dated 20th April, 2021. Even the impugned Penalty Order passed under Section 270A is dated 21st March, 2022. It is also not in dispute that the impugned Assessment Order as well as the impugned Penalty Order have been challenged by the Petitioner before CIT(A). In these circumstances, we find that this is not a fit case where this Court ought to exercise its extraordinary, equitable, and discretionary jurisdiction under Article 226 of the Constitution of India. We say this because it is a well established position that the remedy of a Writ

under Article 226 is extraordinary and discretionary, and this Court cannot be oblivious to the conduct of the party invoking that remedy. When a party has several remedies for the same cause of action, he must select his remedy and cannot be permitted to indulge in multiplicity of action. The exercise of discretion to issue a Writ, is a matter of granting equitable relief. Once the Petitioner has already filed Appeals before CIT(A) and availed of the alternate remedy, we are of the opinion that the petitioner ought to prosecute his appeals filed before the CIT(A). We, therefore, decline to entertain the above Writ Petition and dismiss the same.

5. At this stage, the learned counsel for the Petitioner submitted that the Bank Account of the Petitioner has been attached by the Income Tax Authorities and is causing grave prejudice to the Petitioner. He, therefore, requested that directions be passed to decide the Appeals filed by the Petitioner in a time bound manner. Considering these facts and circumstances, we direct that the CIT(A) shall dispose of the Appeals filed by the Petitioner, not only from the impugned Assessment Order dated 20th April, 2021 but also from Penalty Orders dated 21st March, 2022 and 30th January, 2022, as expeditiously as possible, and in any event, within a period of eight weeks from the date of uploading of this order on the High Court Website.

6. The above Writ Petition is dismissed with the aforesaid directions.

7. Though, the Writ Petition is dismissed, to ensure that the directions given to the CIT(A) are strictly followed, we place the above Writ Petition on board for reporting the compliance, on 4th November, 2025.

8. 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.]**

Vishakha Sawant