

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 12467 OF 2025

Imagination Technologies India Private Limited

.. Petitioner

Versus

Assistant Commissioner of Income Tax Circle 11,
Pune and Ors.

.. Respondents

*K. Gopal, Ms. Neha Paranjpe & Mr. Akhilesh Deshmukh, Advocates for
the Petitioner.*

Mr.Arjun Gupta, Advocate for the Respondents-Revenue.

**CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.**
DATE: SEPTEMBER 29, 2025

P. C.

1. The above writ petition has been filed challenging the legality and validity of Form 2 issued under the Direct Tax Vivad Se Vishwas Act, 2024 and to direct Respondent No.2 to accept the amount payable as determined by the Petitioner in Form 1 filed on 29.01.2025 under the very same Act.

2. After we heard the learned Counsel for the parties for sometime, we find that there appears to be an error in the computation set out in Form 2 issued by the Income Tax Department. We, therefore, remand the matter

back to the Income Tax Department for them to do a fresh computation of Form 2 and inform the Petitioner accordingly. It is needless to clarify that whilst doing the aforesaid computation, the Income Tax Department shall take into consideration whatever taxes that have already been paid by the Petitioner and also the assessment order passed under Section 143 (3) of the Income Tax Act, which is deemed to have attained finality if the Petitioner is opting for the benefits under the Direct Tax Vivad Se Vishwas Scheme, 2024.

3. The writ petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

4. 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.]

Digitally signed
by
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GHANSHYAM
PARAB
Date: 2025.10.03
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