Darshan

DARSHAN PRAKASH PATIL

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Date: 2025.03.06 10:32:24 +0530

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 975 OF 2024

Jaswantlal Chhotalal Doshi HUF …Petitioner

Versus

Income Tax Officer,
Ward 41(2)(2), Mumbai and Ors. …Respondents

Ms Radha Halbe, for the Petitioner.
Mr Suresh Kumar, for the Respondent.

CORAM: M.S. Sonak &
Jitendra Jain, JJ.

DATED: 05 March 2025

PC:-

1. Not on board. Upon mentioning taken on board.

2. Heard learned counsel for the parties.

3. This matter was moved for urgent circulation based on the notice of reassessment dated 01 March 2025 issued to the Petitioner.

4. We find that this petition was filed in June 2023 and was taken up for consideration on 27 June 2023. No interim relief was granted on the said date.

5. On 26 August 2024, the matter was circulated and taken up, but no specific interim relief was granted. It is shown that the Petitioner, by citing the pendency of the petition, has not even bothered to file any reply. The details of opportunities given to the Petitioner are set out in paragraph No.1 of the notice dated 01 March 2025.

6. Considering the above circumstances, we decline any interim relief. The Petitioner, by simply seeking adjournments before the assessing officer or by not filing any replies, possibly awaits the lapse of the statutorily prescribed period to complete the assessment.

7. Considering the above circumstances, we decline the interim relief, particularly since the assessment may get time-barred by 31 March 2025 for reasons mainly attributable to the Petitioner.

8. The Petitioner is at liberty to raise all contentions, including the contentions raised in this petition.

9. Stand over to 07 April 2025.

(Jitendra Jain, J) **(M.S. Sonak, J)**