**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**
**WRIT PETITION NO.2584 OF 2025**

Rakesh Kumar Goyal .. Petitioner

Versus

Assistant Commissioner of Income Tax,
Central Circle-3(1), Mumbai & ors. .. Respondents

***Mr.Madhur Agrawal**, with Mr.Punit J. Shah, i/b. Mr. Atul Jasani, Advocates for the Petitioner.*

***Mr.Prakash Chhotaray**, Advocate for the Respondent.*

**CORAM: B. P. COLABAWALLA &**
**AMIT S. JAMSANDEKAR, JJ.**
**DATE: DECEMBER 16, 2025**

**P. C.**

1. The above Writ Petition is filed challenging the impugned Notice dated 29th September, 2022, issued under Section 153C of the Income Tax Act, 1961 ("IT Act") and the consequent Assessment Order dated 28th March, 2024, passed under Section 153C read with Section 144 of the IT Act. The Assessment Year in question is A.Y. 2019-2020. One of the main grounds on which the said notice is challenged, is that the satisfaction note prepared by the Assessing Officer of the person searched as well as the satisfaction note prepared by the Assessing Officer of the Petitioner have not been supplied to

the Petitioner. According to the Petitioner, this is *sine qua non* for before passing any Assessment Order under Section 153C of the IT Act. This having not been done, the entire proceedings under Section 153C of the IT Act are bad in law and therefore have to be quashed.

2. In contrast, it is the case of the Revenue that there is no provision under the IT Act under which the Petitioner can ask for the satisfaction note. According to the Revenue, these are internal documents and the Petitioner is not entitled to the same. This is apart from the fact that all the relevant material for issuing the Notice under Section 153C of the IT Act were admittedly provided to the Petitioner.

3. We have heard the rival submissions. At this stage, *prima facie*, we are of the view that pending the admission of the Writ Petition, without prejudice to the rights and contention of the parties, the effect, implementation and operation of the Assessment Order passed in relation to A.Y. 2019-2020 shall remain stayed.

4. We now place the above Writ Petition for admission on **20th January, 2026.**

5. 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.]**



*Vina Khadpe,PS*