IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 2747 OF 2025

Siemens Limited .. Petitioner

Versus

Deputy Commissioner of Income Tax,
Circule 8(2) (1), Mumbai and Ors.
.. Respondents

Mr. Jeet Kamdar i/b. Mr. Atul K. Jasani, *Advocates for the Petitioner.*

Ms. Dhanlakshmi S. Krishna Iyer, *Advocates for the Respondents.*

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: OCTOBER 14, 2025

P. C.

1. The above Writ Petition is filed challenging the legality and validity of the impugned rectification order dated 29.03.2024 passed under Section 154 of the Income Tax Act, 1961 as well as the impugned letter dated 10.07.2024.

2. The impugned order as well as the impugned letter have been issued by Respondent No.1. The main ground of challenge in the above Writ Petition is that the impugned rectification order dated 29.03.2024 is back dated. In this regard, the learned Advocate appearing on behalf of the Petitioner brought to

our attention, the order dated 27.03.2024 passed by the Transfer Pricing Officer (page 411 of the paper book), and the letter dated 20.06.2024 issued by Respondent No.1 calling upon the Petitioner to show cause why the proposed addition as suggested by the Transfer Pricing Officer may not be added to the Petitioner's total income. This letter, at least prima-facie, seems to suggest that till 20.06.2024 there was no rectification order passed by the 1st Respondent.

3. This apart, the learned Counsel brought to our attention that the impugned rectification order does not have a Document Identification Number (DIN) which itself makes the order susceptible to challenge. He brought to our attention page 491 of the paper book wherein the 1st Respondent, has issued a letter to the Petitioner, stating that the order passed under Section 154 read with Section 250 dated 29.03.2024 (impugned order) is having Document No. (DIN) [ITBA/REC/M/154/2024-25/1066567478(1)]. He submitted that the fact that the Document Identification Number generated for the said order is of the year 2024-25 itself lends credence to the argument of the Petitioner that the impugned order is back dated. For all these reasons, it is the case of the Petitioner that the impugned rectification order be set aside.

4. Ms. Iyer, the learned Advocate appearing on behalf of the Revenue sought two weeks to file an Affidavit-in-Reply to the above Writ Petition. Acceding to her request, we direct that the Affidavit-in-Reply shall be filed on or before 29.10.2025 and a copy of the same shall be served on the Advocates for the Petitioner. If the Petitioner wants to file any Affidavit-in-Rejoinder, they are free to do so on or before 06.11.2025 and serve a copy of the same on Ms.Iyer, the learned Advocate appearing on behalf of the Revenue. We now place the matter on 11.11.2025.

5. As far as ad-interim reliefs are concerned, at least prima-facie, we find some substance in the arguments canvased on behalf of the Petitioner. The documents referred to by us above do seem to suggest that the impugned order is back dated. The reason for back dating the order is not far to see. The time to pass the rectification order under Section 154 (7), in the facts of the present case, expired on 31.03.2024. It is for this reason that the order is dated 29.03.2024, so that the same is passed within the period of limitation.

6. Considering these facts and circumstances, we are of the opinion that the Petitioner has made out a strong prima-facie case for grant of ad-interim

reliefs. In these circumstances, there will be ad-interim relief in terms of prayer clause (d) which reads thus:

> ***"d. "that pending the hearing and final disposal of this Petition, this Hon'ble Court may be pleased to restrain Respondent No.1 from taking any steps pursuant to the impugned order dated March 29, 2024 and the impugned letter dated July 10, 2024 and/or further proceeding in any manner whatsoever by way of recovery or otherwise in respect thereof for AY 2005-06;"***

7. Place the above matter on 11.11.2025 under the caption for ad-interim reliefs. We put the parties to notice that we may dispose of the Writ Petition at that stage itself, time permitting.

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.]**

DATTAPRASAD GHANSHYAM PARAB

Digitally signed by DATTAPRASAD GHANSHYAM PARAB
Date: 2025.10.17 11:38:28 +0530