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

WRIT PETITION NO.4575 OF 2024

M/s. Noor Enterprises ...Petitioner

Versus

The Union of India & Ors. ...Respondents

Mr. Moeen Choudhary a/w Mr. S. K. Ali i/b. A. A. Siddiquie & Associates for Petitioner.
Mr. Arjun Gupta for Respondent-Revenue.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATED : 24 March 2025

PC.:-

1. Heard learned counsel for the parties.

2. The challenge in this petition is to the order dated 4 September 2024 under Section 250 of the Income Tax Act, 1961 (Exhibit-A).

3. In paragraph 16 of the petition, the Petitioner had made the following averment :-

> *"The Petitioner submits that the Petitioner has no other efficacious remedy available save and except to file this petition by way of seeking indulgence of the Hon'ble court complaining about the fundamental rights guaranteed under the Constitution of India 1950 as well as defeating of the rule of law."*

4. The above averment is patently incorrect. The Petitioner has remedy of an appeal under Section 253 of the Income Tax Act, 1961. There is no pleadings in the petition why this statutory and appellate remedy is not efficacious or why the Petitioner should be exempted from exhausting this statutory appellate remedy. Instead, the Petitioner has chosen to make a bald statement in paragraph 16 that it has no other efficacious remedy save and except instituting this petition.

5. Accordingly, we decline to entertain this petition and dismissed the same. However, it will be open to the Petitioner to appeal the impugned order dated 4 September 2024 in accordance with law.

6. The petition is dismissed with liberty in the above terms. No costs.

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

Signed by: Sayyed Saeed Ali
Designation: PA To Honourable Judge
Date: 24/03/2025 18:41:15