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

WRIT PETITION (L) NO. 33747 OF 2024

Kiran Haribhai Patel : Petitioner
Versus
The Assistant Commissioner of Income-tax
Circle 19(1) Mumbai & ors. : Respondents

Mr Devendra Jain, for the Petitioner.
Ms Mamta Omle, for the Respondents.

CORAM **M.S. Sonak &**
Jitendra Jain, JJ.
DATED: **25 February 2025**

PC:-

1. Not on board. Upon mentioning by Mr. Devendra Jain, the learned counsel for the Petitioner, the matter is taken on board.

2. Mr. Jain submits that despite the interim relief granted by this Court on 18 November 2024, the Assessing Officer has passed the re-assessment order for Assessment Year 2017-18 on 13 February 2025. He submits that this amounts to defiance of the stay order granted by this Court on 18 November 2024.

3. Ms. Mamta Omle, the learned counsel for the Respondent-Revenue, submits that the re-assessment order dated 13 February 2025 was made by inadvertence since such matters are covered by faceless regime. However, on instructions, she apologized on behalf of the Revenue, and submitted that there was no intention to disobey the orders made by this Court.

4. Ms. Omle, on instructions, also stated that the re-assessment order dated 13 February 2025 would not be acted upon until the disposal of Writ Petition (L) No.33747 of 2024.

5. The apology as well as the statement made on behalf of the Revenue are accepted.

6. However, since the re-assessment order was made on 13 February 2025, even though, we had granted interim relief on 18 November 2024, it would be only appropriate that the Revenue withdraws this re-assessment order dated 13 February 2025. We accordingly direct the concerned Respondents to withdraw the re-assessment order dated 13 February 2025, and consequential notice of demand and penalty within thirty days from today and report compliance with a copy of the compliance report being marked to the learned counsel for the Petitioner.

7. This praecipe is disposed of.

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