

Sayali

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

WRIT PETITION NO. 491 OF 2025

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Date: 2025.03.18
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S A Trafin Pvt. Ltd.

...Petitioner

Versus

Union of India and Others

...Respondents

WRIT PETITION (L) NO. 2490 OF 2025

S A Trafin Pvt. Ltd.

...Petitioner

Versus

Union of India and Others

...Respondents

Mr Mahaveer Jain, for Petitioner.

Mr Suresh Kumar, for Respondents.

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

DATED: 17 MARCH 2025

PC:-

WRIT PETITION NO. 491 OF 2025

1. Heard learned Counsel for the parties.
2. This Petition concerns the assessment year 2020-2021.
3. The Petitioner challenges the assessment order dated 01 February 2024 along with the consequential notices along for penalty etc., almost a year after the impugned orders were made.

4. The Petitioner has an alternate and efficacious remedy of an Appeal. There is no good ground stated why such an alternate remedy cannot be availed.

5. The learned Counsel for the Petitioner refers to the order dated 07 October 2024 made by the Co-ordinate Bench in WP (L) No. 25413 of 2024. Based on the said order, he submits that we should stay the recoveries or further action in pursuance of the impugned order dated 01 February 2024 during the pendency of the Appeal before the Appellate Authority.

6. In the above matter, the Petitioner-Assessee already instituted an Appeal, and the Petitioner had also not approached this Court after considerable delay as in the present case.

7. Accordingly, we decline to entertain this Petition but leave it open to the Petitioner to avail of the alternate remedy of appeal. If the Petitioner so chooses, the Petitioner can also apply to the Assessing Officer for appropriate interim relief under law. All contentions in this regard are left open.

8. This Petition is disposed of with liberty in the above terms. No costs.

WRIT PETITION (L) NO. 2490 OF 2025

9. This Petition concerns the assessment year 2021-2022.

10. We have disposed of the connected Writ Petition No. 491 of 2025 for the assessment year 2020-2021. Following the same reasoning, we dispose of this Petition with similar liberties. All concerned to act on an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)