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

WRIT PETITION NO. 958 OF 2025

Milan Sudhir Shah

...Petitioner

Versus

Assistant Commissioner of Income-tax
Circle-14(1)(2), Mumbai And Ors.

...Respondents

Mr Madhur Agrawal i/b Mr. Atul K. Jasani, for Petitioner.

Mr Akhileshwar Sharma, for Respondents.

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

DATED: 25 MARCH 2025

PC:-

1. Heard learned counsel for the parties.
2. In this case, the Assessing Officer has already passed re-assessment order on 19 March 2025.
3. Mr Madhur Agrawal, learned counsel for the Petitioner seeks leave to amend this Petition and challenge this re-assessment order dated 19 March 2025. As against the re-assessment order dated 19 March 2025, the Petitioner has alternate and efficacious remedy of an Appeal. Accordingly, there is no point in granting leave to amend this Petition, when the Petitioner can always appeal against the re-assessment order before the Appellate Court.

4. Accordingly, we dispose of this Petition by reserving the liberty to the Petitioner to challenge the re-assessment order dated 19 March 2025, *inter-alia* by raising all permissible grounds, including the ground raised in this Petition. In fact, all contentions of all parties are left open.

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

(Jitendra Jain, J)

(M.S. Sonak, J)