

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

WRIT PETITION NO. 1313 OF 2025

Nikunj Parmanand Shah ....PETITIONER

V/S

Principal Commissioner Of Income Tax 17 ....RESPONDENT

Adv. Aanchal Vyas i/b Adv. Dharan Gandhi for the Petitioner

Adv. Ravi Rattesar for the Respondent

**CORAM : HON'BLE SHRI JUSTICE B.P.  
COLABAWALLA &  
HON'BLE SHRI JUSTICE FIRDOSH  
PHIROZE POONIWALLA, JJ**

**DATE : 15th July, 2025**

**P.C. :**

At the request of learned counsel for the Petitioner , stand over  
to 22/07/2025 .

**( ASSOCIATE )**