
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 1363 OF 2025

Udayan B. Nair .. Petitioner
Versus
Deputy Commissioner of
Income-tax Officer
42(3)(1), Mumbai & Ors .. Respondents

Mr. Devendra H. Jain, with Mr. Shashank A. Mehta, Saukhya D. Lakade i/b Radha Halbe, Advocates for the Petitioner.

Mr. Ravi Rattesar, with Ms. Kiran Singh, Advocates for the Respondents.

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: NOVEMBER 11, 2025

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P. C.

1. The above Writ Petition is filed seeking to quash the Intimation dated 7th November 2017 issued under Section 245 of the Income Tax Act, 1961. By the said Intimation, the Petitioner was informed that a Demand of Rs.1,86,370/- for Assessment Year 2010-11 was being adjusted against the refund due to the Petitioner for Assessment Year 2017-18. According to the Petitioner, no such demand has ever served upon the Petitioner. In fact, it is the case of the Petitioner that no intimation under Section 143(1) for Assessment Year 2010-11 was ever been served upon the Petitioner which would give rise to any demand, if any. It is in this light that the Petitioner

also seeks a direction to Respondent No.1 to provide the Petitioner a copy of the Intimation under Section 143(1), if any, for Assessment Year 2010-11.

2. The learned counsel appearing on behalf of the Revenue sought three weeks time to file an affidavit in reply to the above Writ Petition.

3. Acceding to his request, we direct that the affidavit in reply shall be filed on or before 2nd December 2025 and a copy of the same shall be served on the advocates for the Petitioner. Since there has already been an adjustment of the refund due to the Petitioner, there is no question of granting any ad-interim relief in the present Petition. We, however, put the parties to notice that we may dispose of the Writ Petition on the next date itself, time permitting.

4. Stand over to 2nd December 2025 under the same caption.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.]

[B. P. COLABAWALLA, J.]