IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1581 OF 2025

Smaash Entertainment Pvt. Ltd., .. Petitioner.

Versus

National Faceless Assessment Centre
& Others .. Respondents.

Adv. Dharan Gandhi, for the Petitioner.

Adv. P. A. Narayanan, for the Respondents.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.

DATE: JULY 14, 2025

P. C.

1 **RULE.** Respondents waive service. With the consent of parties, Rule made returnable forthwith and heard finally.

2 It is common ground before us that the facts in this Writ Petition though relating to Assessment Year 2023-24, are identical to what is set out in Writ Petition No. 3272 of 2024. Since we have allowed Writ Petition No. 3272 of 2024 by a separate order passed today, for the reasons stated therein, we also allow the above Writ Petition in terms of prayer clause (a) which reads thus:-

> *"(a):- that this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, calling for the records of the Petitioner's case and after going into the legality and propriety thereof, to quash and set aside the*

> *notice under section 143 (2) of the Act dated 19.06.2024 ("Exhibit C"), all notices issued in the course of assessment proceedings, assessment order passed u/s. 144 r.w.s. 144B of the Act dated 24.02.2025 ("Exhibit Q") and the impugned notice of demand under section 156 of the Act dated 24.02.2025 ("Exhibit R") as well as the consequential show-cause notices for levy of penalty (Exhibit S1 to S4)."*

3 Once the Moratorium under Section 14 ceases, the Revenue is free to revive the assessment proceedings, if they are otherwise entitled to in law.

4 Rule is made absolute in the aforesaid terms and the Writ Petition is also disposed of in terms thereof. No order as to costs.

5 At this stage, the learned Advocate appearing on behalf of the Revenue sought a stay of the above order so as to enable the Revenue to test the correctness of this order before the Hon'ble Supreme Court. Acceding to the request of the Revenue, the execution and operation of this order is stayed for a period of four weeks from today.

6 It is needless to clarify that despite staying the operation of this order, the Revenue shall not proceed to take any coercive action/ steps against the Assessee who has succeeded before us.

7 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.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**

S.R.JOSHI