IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2060 OF 2025

Shreepati Jewels .. Petitioner

Versus

The National Faceless Assessment Centre .. Respondents

Mr.Dharan Gandhi, Advocate for the Petitioner.

Ms.Mamta Omle, Advocate for Respondents.

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

DATE: JULY 14, 2025

P. C.

1. The above Writ Petition is filed seeking to quash and set aside the impugned Assessment Order passed under Section 143(3) read with Section 144(B) dated 21st March 2025. This Order was passed by Respondent No.1 under the provisions of the Income Tax Act, 1961. What is also challenged is the impugned Demand Notice dated 21st March 2025 passed under Section 156 as well as the Show Cause Notice dated 21st March 2025 for levy of penalty.

2. The main grievance of the Petitioner is that though the Show Cause Notice asks the Petitioner to show cause why certain additions should not be made, in the Assessment Order, additions are not made on items for which the Petitioner was made to show cause, but on completely different items, and for which no show cause notice was issued to the Petitioner. It is on this short ground that the Assessment Order passed under Section 143(3) is challenged before us in the present Writ Petition.

3. The learned Advocate appearing on behalf of the Revenue sought time to file an Affidavit in Reply to the above Writ Petition. Acceding to her request, we direct that the Affidavit in Reply shall be filed on or before 4th August 2025 and a copy of the same shall be served on the Advocates for the Petitioner.

4. We now place the matter on 5th August 2025.

5. In the meanwhile, until further orders, and without prejudice to the rights and contentions of the parties, there will be an ad-interim relief in terms of prayer clause (d) which reads thus:

> *"(d) that pending the hearing and final disposal of the present petition, this Hon'ble Court may be pleased to stay the operation of the impugned assessment order passed U/S 143(3) r.w.s. 144B of the Act dated 21.03.2025 passed by the Respondent No.1 and*

the impugned notice of demand under section 156 of the Act dated 21.03.2025 by the Respondent No.1 (Exhibit PI, P2) as well as the impugned show-cause notice for levy of penalty issued under section 274 read with section 270A and 271AAC of the Act dated 21.03.2025 (Exhibit P3 and P4).”

6. Stand over to 5th August 2025.

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.]**