IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 2409 OF 2025

Ashokkumar H. Gajera .. Petitioner
Versus
Union of India & Anr .. Respondents

Mr. Rajendra, *Advocates for the Petitioner.*

Ms. Mamta Omle, *Advocates for the Respondent.*

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

ANJALI TUSHAR ASWALE
Digitally signed by ANJALI TUSHAR ASWALE Date: 2025.07.23 11:14:37 +0530

DATE: JULY 21, 2025

P. C.

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

2. The above Writ Petition basically challenges the order dated 13th March 2025 passed by the Principal Commissioner of Income Tax ("***PCIT***") under the provisions of the Income Tax Act, 1961 (for short "***I. T. Act***"). The short ground on which the aforesaid order is challenged is that for this very assessment year, the PCIT was directed to decide the stay application filed by the Petitioner by a detailed speaking order. Despite this specific direction, the impugned order, which is a one page order, giving absolutely no reasons came to be passed.

3. We have gone through the papers and proceedings in the above Writ Petition. In an earlier round of litigation filed by this very Petitioner, namely, in Writ Petition No.5053 of 2024, this Court, by its order dated 21st January 2025, had directed the PCIT to grant a personal hearing to the Petitioner and thereafter pass a detailed speaking order deciding the stay application filed by the Petitioner. It is pursuant to this direction that the impugned order is passed.

4. On perusal of the impugned order, we find that it is a one page order giving no reasons for putting any condition for granting a stay. The impugned order only records that considering the High Court's order and the Assessee's submission, as well as the history and circumstances of the case, the Assessee is directed to pay a sum of Rs.30,00,000/-, in installments of Rs.5,00,000/- per month in six installments, starting from March 2025 till August 2025. Further it is recorded that the Assessing Officer has the right to adjust refunds of the Petitioner, if any, against the demand to the extent of the amount required for granting a stay, i.e. 20%, and subject to the provisions of Section 245.

5. When we see this order, we find that the same does not comply with the directions given by this Court on 21st January 2025 in Writ Petition

No.5053 of 2024. In these circumstances, we hereby quash and set side the order passed by the PCIT dated 13th March 2025 and remand the matter to the PCIT for a fresh consideration. We must again reiterate that the PCIT shall give a personal hearing to the Petitioner and only thereafter pass a detailed reasoned order. If the Petitioner wants to produce any additional documents in support of his case, he is free to do so, within a period of two weeks from today.

6. Rule is made absolute in the aforesaid terms and the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs.

7. It is needless to clarify that pending the decision of the stay application, no coercive steps shall be taken by the Assessing Officer against the Petitioner.

8. 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.]**

Aswale