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

WRIT PETITION NO.3100 OF 2025

Sanchita Marine Products Pvt Ltd .. Petitioner

Versus

Deputy Commissioner of Income Tax-15(3)(2),
Mumbai & Ors. .. Respondents

Mr.Devendra Jain a/w Shashank Mehta, Advocates for the Petitioner.

Mr.Akhileshwar Sharma, Advocate for the Respondents.

CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : SEPTEMBER 02, 2025

P. C.

1. The above Writ Petition has been filed seeking the following reliefs:-

"(a) That this Hon'ble Court be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus or any other appropriate Writ, Order or direction, directing the Respondents, its servants, subordinates, agents and successors in office to:

*(i) Dispose the Petitioner's application u/. 154(2)(b) of the Act filed on 13.07.2015 ("**Exhibit–G**") and allow Petitioner's claim of deduction u/s. 80HHC of the Act,*

(ii) to forthwith forbear from taking any steps whatsoever, including Issue further notices in furtherance of the order dated 28.12.2006 and of notice demand u/s. 156

*dated 28.12.2006 (**Exhibit "B"**) in so far it relates to disallowance of deduction u/s.80HHC of the Act.*

*(b) That this Hon'ble Court be pleased to issue a writ of prohibition or a writ in the nature of prohibition or any other appropriate writ, order or direction under Article 226 of the Constitution of India prohibiting Respondents from taking any steps in furtherance of the order dated 28.12.2006 and notice of demand u/s.156 dated 28.12.2006 (**Exhibit "B"**) in so far it relates to disallowance of deduction u/s.80HHC of the Act"*

2. Despite the aforesaid reliefs, the learned advocate appearing on behalf of the Petitioner stated that the Petitioner would be satisfied if a direction is given to Respondent No.1 to decide the Petitioner's Rectification Application filed on 13th July 2015 (**Exhibit-G** to the Petition) in a time bound manner.

3. Considering the limited relief sought by the Petitioner, we dispose of the above Writ Petition by directing the 1st Respondent to dispose of the Rectification Application filed by the Petitioner on 13th July 2015 under Section 154 of the Income Tax Act, 1961, as expeditiously as possible, and in any event within a period of 3 months from today.

4. It is needless to clarify that the 1st Respondent shall give a personal hearing to the Petitioner before passing any speaking order in the Petitioner's Rectification Application.

5. Since the matter has been pending for 10 years, the Petitioner shall furnish a copy of his Rectification Application to the 1st Respondent along with all its Annexures so that the 1st Respondent can expeditiously dispose of the matter.

6. The above Writ Petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

7. Though we have disposed of the above Writ Petition, we now place it on board for reporting compliance on 8th December 2025.

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.]**

Utkarsh