
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 3961 OF 2025

Alibaba Cloud India LLP

.. Petitioner

Versus

Assessment Unit Income Tax Department & Anr

.. Respondents

Mr. Himanshu Sinha, with *Mr. Yash Varmani, Utkarsh Mittal, Kshitij Saxena i/b Trilegal, Advocates for the Petitioner.*

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

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: DECEMBER 15, 2025

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1. The present Petition is filed seeking to quash the Penalty Order dated 28th April 2025 passed by Respondent No.1. Consequently, a direction is sought to Respondent Nos.1 and 2 not to initiate any recovery action in relation to the penalty imposed pursuant to the aforesaid Penalty Order.

2. We find that in the present case, the Petitioner, being aggrieved by the Penalty Order dated 28th April 2025, has already preferred an Appeal before the CIT(A). In fact, for obtaining a stay of the recovery of the penalty

amount, the Petitioner has also paid a sum of Rs.3 Crores in three different installments as more particularly set out below:-

<i>Rs.50 Lakhs</i>	<i>on/before 21st July 2025</i>
<i>Rs.1.25 Crores</i>	<i>on/before 21st August 2025 see</i>
<i>Rs.1.25 Crores</i>	<i>on/before 21st September 2025</i>

3. Considering that the Petitioner has already paid the amount of Rs.3 Crores and obtained a stay of the Penalty Order, and has also challenged the same before the CIT(A), we dispose of this Writ Petition by directing CIT(A) to decide the Appeal from the Penalty Order dated 28th April 2025 as expeditiously as possible and in any event within a period of four weeks from the date of this order being communicated to the CIT(A).

4. It is needless to clarify that in the event the Petitioner succeeds before the CIT(A), then, he shall obviously pass the necessary orders for refund of the monies already paid for seeking a stay of the impugned Penalty Order alongwith applicable interest, if any.

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

6. Though we have disposed of the above Writ Petition, we place it on Board for reporting compliance on 27th January 2026.

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.

[AMIT S. JAMSANDEKAR, J.]

[B. P. COLABAWALLA, J.]