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IN THE HIGH COURT OF BOMBAY AT GOA
WRIT PETITION NO.192 OF 2025

VASSUDEVA DEMPO FAMILY PRIVATE
TRUST THR. CONSTITUTED ATTORNEY
SHARMILA SANDEEP PRABHU

... PETITIONER

Versus

THE CENTRALIZED PROCESSING CENTRE,
INCOME TAX DEPT. THR. DEPUTY
DIRECTOR OF INCOME TAX AND 3 ORS

... RESPONDENTS

Mr. Rohan Deshpande with Mr. Aniket Prabhu, Advocates for the
Petitioner.

Ms. Susan Linhares, Standing Counsel for the Respondents.

**CORAM:- SUMAN SHYAM &
AMIT S. JAMSANDEKAR, JJ.**

DATED :- 10th February, 2026

P.C.

Learned Counsel for the Petitioner prays for and is granted leave to file appropriate application under Section 139(9) of the Income Tax Act, 1961 (as amended) before Respondent No.3 i.e. the Jurisdictional Assessing Officer in charge, along with a tax audit report under Section 44 (A) and (B) of the said Act, so as to demonstrate that the Petitioner firm is not engaged in any business activity.

2. Notwithstanding the pendency of the present petition, it shall be open for the Assessing Officer to consider and decide the application,

if any, filed by the Assessee, in accordance with law and on its own merits.

3. Stand over to 24.3.2026.

AMIT S. JAMSANDEKAR, J.

SUMAN SHYAM, J.