IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 147 OF 2026

Abhijit Dhananjay Patil ...Petitioner
Versus
Assistant Commissioner Of Income Tax,
Central Circle Kolhpaur And Others ...Respondents

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Mr. Sham Walve a/w. Bhavik Chheda i/b. Kalpesh Patil, Advocate for petitioner.

Ms. Smita Thakur, Advocate for respondent nos. 1 to 3.

Mr. Vijay Killedar, Advocate for respondent no.4.

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CORAM : R.G. AVACHAT AND
AJIT B. KADETHANKAR, JJ.

DATE : 20th JANUARY, 2026.

P.C:

1. Heard.

2. The learned Advocate for the petitioner submits that the present writ petition is covered by the order passed by this Court on 15th October 2025 in Writ Petition No. 11665 of 2025. He invites our attention to paragraph 3 of the order passed in Writ Petition No. 11665 of 2025, which reads as under:

"3. In our opinion, the controversy in the present case is squarely covered by the decision of this Court in ***Shantilal Prabhudas & Co. Vs. Income-tax Officer [2025] 175 taxmann. Com 303 (Bombay).*** *Hence, the following order;*

> *(a) The petitioner shall pursue his appeal (s) already filed before the Commissioner of Income-tax (Appeals) against the impugned assessment order. It is open to the petitioner to raise contentions on the impugned notice and the order being invalid, in the light of the decision of this Court in Hexaware Technologies Limited (supra).*
>
> *(b) We also permit the petitioner to file an application before the Appellate Authority praying that the appeal be disposed of in view of the decision of this Court in Hexaware Technologies Limited (supra). If such an interim application is made, certainly the Appellate Authority shall expeditiously consider the petitioner's application and all contentions raised thereon.*
> *(c) Until the proceedings before the Appellate Forum are decided, the impugned assessment shall not be acted upon.*
>
> *(d) All contentions of the parties on the pending proceedings are expressly kept open."*

3. The learned Advocate for the petitioner submits that, in view of the order referred to, the present writ petition can be disposed of in the same terms.

4. Reliance is also placed on order dated 8th December 2025 passed in Writ Petition Nos. 12625 of 2025, 12626 of 2025, 12627 of 2025 and 12628 of 2025.

5. The learned Advocate for respondent Nos. 1 to 3 fairly agrees with the said position. Hence, we find no difficulty in disposing this petition in the light of the decision of this Court in **Shantilal Prabhudas & Co. Vs. Income-tax Officer [2025] 175 taxmann. Com 303 (Bombay).** Hence, the following order;

> (a) The petitioner shall pursue his appeal (s) already

filed before the Commissioner of Income-tax (Appeals) against the impugned assessment order. It is open to the petitioner to raise contentions on the impugned notice and the order being invalid, in the light of the decision of this Court in *Hexaware Technologies Limited* (supra).

(b) We also permit the petitioner to file an application before the Appellate Authority praying that the appeal be disposed of in view of the decision of this Court in *Hexaware Technologies Limited* (supra). If such an interim application is made, certainly the Appellate Authority shall expeditiously consider the petitioner's application and all contentions raised thereon.

(c) Until the proceedings before the Appellate Forum are decided, the impugned assessment shall not be acted upon.

(d) All contentions of the parties on the pending proceedings are expressly kept open.

6. The petition is disposed of in the aforesaid terms. No order as to costs.

[AJIT B. KADETHANKAR, J.] **[R.G. AVACHAT J.]**