# IN THE HIGH COURT OF JUDICATURE AT BOMBAY
# CIVIL APPELLATE JURISDICTION

## WRIT PETITION NO. 7165 OF 2026

**Abhaykumar Bansilal Sancheti** .. **Petitioner**
V/s.
**Principal Commissioner of Income Tax - 3, Pune & Ors.** .. **Respondents**

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**Mr. Rohan Deshpande** a/w Mr. Vihit Shah i/b Alisha Pinto for Petitioner.
**Mr. Vikas Khanchandani** for Respondents – Revenue.

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CORAM : B. P. COLABAWALLA AND
FARHAN P. DUBASH, JJ.

DATE : 9th OCTOBER 2026

P.C.:

1. The above Writ Petition is filed seeking the following reliefs:

> *(a) Issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, order or direction under Articles 226 and 227 of the Constitution of India quashing the following:*
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> > *(i) the Impugned Orders dated 19 March 2020* ***(Exhibit G)*** *and 4 March 2026* ***(Exhibit P)*** *passed by Respondent No. 2, and dated 24 March 2026* ***(Exhibit T)*** *passed by Respondent No. 1, rejecting the Petitioner's applications seeking stay of demand, and*
> >
> > *(ii) the Impugned Attachment Notice dated 13 February 2026 issued by Respondent No. 2 u/s 226(3) of the Act* ***(Exhibit M)*** *attaching the Petitioner's Accounts and thereby consequently direct the immediately release of attachment over the Petitioner's Accounts held with the Mahesh Sahakari Bank, Market Yard branch at Pune;*
>
> *(b) Issue a Writ of Prohibition or a Writ in the nature of Prohibition or any other appropriate writ, order or direction under Articles 226 and*

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*227 of the Constitution of India directing Respondent Nos. 1 and 2 to refrain from taking any steps for coercive revery of demand under the Act against the Petitioner for AY 2017-18 under the Assessment Order and the Notice of Demand dated 25 December 2019, until the disposal of the Appeal filed by the Petitioner and pending before the Ld. CIT(A) / Respondent No. 3 and for a further period of 6 (six) weeks thereafter;*

*(c) issue a Writ of Mandamus or a Writ in the nature of Mandamus or any other appropriate writ, order or direction under Articles 226 and 227 of the Constitution of India directing the Ld. CIT(A)/Respondent No. 3 to expeditiously, and preferably within a time-bound period of 8 (eight) weeks from an order in this regard being passed, hear and finally dispose on its own merits and in accordance with law the Appeal preferred by the Petitioner under the Act, bearing reference number CIT (A), Pune-4/10694/2019-20 filed on 23 January 2020 against the Assessment Order 25 December 2019, and which Appeal is currently pending on file before the jurisdictional Ld. CIT(A) – 13, Pue/Respondent No. 3;*

2. Despite the aforesaid reliefs, the learned Advocate appearing on behalf of the Petitioner stated that the Petitioner would be satisfied if the Writ Petition is allowed in terms of prayer clause (c), which essentially seeks a direction to Respondent No. 3 - CIT(A) to hear and decide the appeal filed by the Petitioner on 23rd January 2020, as expeditiously as possible.

3. Considering that the aforesaid appeal filed by the Petitioner has remained pending for the last six and a half years, and in the peculiar facts of this case, we request the CIT(A) to hear and decide the appeal as expeditiously as possible and in any event, within a period of 12 weeks from today.

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

5. 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.

( FARHAN P. DUBASH, J. ) ( B. P. COLABAWALLA, J.)

Shubham Gadhavepatil