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

WRIT PETITION NO. 7686 OF 2025

Saurabh Nitinkumar Jain

.. Petitioner

Versus

Assessment Unit, National Faceless
Assessment Centre and Ors.

.. Respondents

Mr. P. J. Pardiwalla a/w Adv. Devendra Jain a/w Adv. Shashank Mehta for the Petitioner.

Adv. A. K. Saxena for the Respondents-Revenue.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**
DATE: FEBRUARY 23, 2026

P. C.

1. The above Writ Petition is filed to quash and set aside the Impugned Order of Assessment dated 27th March, 2025 passed under Section 143(3), read with Section 144B, of the Income Tax Act, 1961 ("the Act"). Consequently, the demand notice dated 27th March, 2025 issued under Section 156 and Show Cause Notices dated 27th March, 2025 proposing to impose penalty under Section 270A and Section 271AAC, are also assailed. We find that in the above Writ Petition, the Order of Assessment is challenged on merits. We find that the Petitioner has an equally efficacious

alternate remedy under Section 246A of the Act to challenge the Order of Assessment.

2. In these circumstances, we are not inclined to entertain the above Writ Petition, and relegate the Petitioner to avail of the alternate remedy under Section 246A.

3. Since an issue of limitation may arise, we direct that if the Appeal is filed [under Section 246A] within a period of three weeks from today, the Appellate Authority shall entertain the Appeal without raising the issue of limitation. In other words, if the Appeal is filed within three weeks from today, the delay in filing the aforesaid Appeal is hereby condoned.

4. Since, without prejudice to the rights and contentions of the parties, we had granted ad-interim relief by our Order dated 1st December, 2025, we continue this ad-interim relief till the application seeking a stay of the demand, which is proposed to be filed by the Petitioner along with this Appeal, is decided by the Appellate Authority.

5. The Writ Petition is accordingly disposed of as withdrawn, with liberty to the petitioner to avail of the alternate remedy.

6. 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.]