IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.1696 OF 2026

Amarlal Ramchand Jethani .. Petitioner

Versus

Assistant Commissioner of Income Tax,
Central Circle-4, Thane & Ors. .. Respondents

Mr.Sham V. Walve a/w Sameer Dalal, Bhavik Chheda, Advocates for the Petitioner.

Mr.Ashok Kotangle a/w Vishnu Chaudhari, Nikitesh Kotangle, Narendra Bhagat, Suresh Kabra, Advocates for the Respondents.

CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : FEBRUARY 09, 2026

P. C.

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

"(a) Issue a Writ of Certiorari or Writ in the nature of Certiorari or any other appropriate Writ, Order or Direction under Article 226 of the Constitution of India calling for all records of the Petitioner's case and after going into the legality and propriety thereof, to quash and set aside the Impugned Notice dated 07.08.2024 issued u/s 148 of the Act (Ex.C), Assessment Order dated 26.12.2025 (Ex.O) and all consequential orders/notices;

> *(b) Issue a Writ of Prohibition or any other appropriate Writ, Order, Direction in nature of Prohibition under Article 226 of the Constitution of India ordering the Respondents herein to permanently refrain from giving effect to and/or proceeding further by way of re-assessment or otherwise in any manner in respect of the Impugned Notice dated 07.08.2024 (Ex.C) and Assessment Order dated 26.12.2025 (Ex.O);"*

2. Mr.Walve, the learned advocate for the Petitioner, has fairly pointed out that the Petitioner has already filed an Appeal challenging the impugned Assessment Order, and which Appeal is pending.

3. Since, it is fairly conceded at the bar that the Appeal is already pending, we dispose of the above Petition by passing the following order:-

(a) The Petitioner shall pursue its Appeal already filed before the Commissioner of Income Tax (Appeals) against the impugned Notice issued under Section 148, as well as the impugned Assessment Order.

(b) All contentions challenging the impugned Notice and the Assessment Order, on all grounds available to the Petitioner, including ones raised in the present Writ Petition are kept open to be agitated before the CIT (Appeals).

(c) Until the Appeal before the Commissioner of Income Tax (Appeals) is decided, the impugned Assessment shall not be acted upon.

4. It is once again clarified that all contentions of the parties are expressly kept open to be agitated before the CIT (Appeals), and which shall be decided by the CIT (Appeals) on its own merits and in accordance with law.

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

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.]**