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

WRIT PETITION NO.1837 OF 2026

AIREFF DETOX INC.

.. Petitioner

Versus

**The Income Tax Officer,
Ward-1(1), Thane & Ors.**

.. Respondents

UTKARSH
KAKASAHEB
BHALERAU

Digitally signed by
UTKARSH KAKASAHEB
BHALERAU
Date: 2026.02.10
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Ms.Aasifa Khan, Advocate for the Petitioner.

Mr.Akhileshwar Sharma, Advocate for the Respondents.

**CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE : FEBRUARY 09, 2026

P. C.

1. Leave granted to the Petitioner to amend prayer clause (a) by substituting the words “**A.Y.2008-09**” with the words “**A.Y.2009-10**”.

2. The amendment be carried out forthwith in front of the Associate. Re-verification is dispensed with.

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

- “(a) that Hon’ble Court may be pleased to issue any appropriate Writ, order or direction under Article 226 and 227 of the Constitution of India, calling for the records of the case and after satisfying itself thereof be pleased to direct the Respondent No.1 to provide the Petitioner copies of the assessment order passed under section 144 r.w.s. 147 of the Act, order passed under section 154 of the Act and the copy of the notice of demand for the A.Y.2009-10.*
- (b) that this Hon’ble Court may be pleased to issue any appropriate Writ, order or direction under Article 226 and 227 of the Constitution of India, restraining Respondent Nos.1 & 2 from recovering the tax demand of Rs.26,92,310/- pursuant to the notice of demand to the defaulter dated: 07th August, 2018 issued and the interest accrued thereon till the disposal of this writ petition.*
- (c) that this Hon’ble Court may be pleased to issue any appropriate Writ, order or direction under Article 226 and 227 of the Constitution of India, restraining Respondent Nos.1 & 2 from proceeding with any coercive recovery action till the disposal of this writ petition.”*

4. Since prayer clause (a) is main prayer in the above Writ Petition, we dispose of the above Writ Petition by directing the Income Tax Authorities to provide copies of the Assessment Order passed under Section 144 read with Section 147 of the Act as also the order passed under Section 154 of the IT Act as well as the copy of the notice of demand for the A.Y.2009-10.

5. We further direct that until the aforesaid orders/notice of demand are furnished to the Petitioner, and for period of 4 weeks thereafter, the recovery of the demand of Rs.26,92,310/- shall remain stayed.

6. The Writ Petition is accordingly disposed of. However, there shall be no order as to costs.

7. 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.]