IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 2936 OF 2026

Jitendra Vilas Bankar .. Petitioner

Versus

Income Tax Officer
Ward 14(1), Pune & Ors .. Respondents

Mr. Venkatesh Shinde, *Advocates for the Petitioner.*

Mr. Akhileshwar Sharma, *Advocates for the Respondents/ Revenue.*

ANJALI TUSHAR ASWALE Digitally signed by ANJALI TUSHAR ASWALE Date: 2026.03.18 15:07:21 +0530

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: MARCH 16, 2026

P. C.

1. The above Writ Petition relates to A.Y. 2020-21 and is filed seeking the following reliefs:

> *"A) The Hon'ble Court may kindly be pleased to issue writ of mandamus/any other similar writ order or direction for quashing and setting aside the Impugned Notice 1 and all other subsequent actions/orders/notice/ issued by the Respondent No.1;*
>
> *B) "The Hon'ble Court may kindly be pleased to issue writ of mandamus/ any other similar writ order or direction thereby declaring that the actions taken by the Respondent No. 1 and 2 authorities are illegal and non-maintainable;"*

2. The learned counsel for the Petitioner fairly pointed out that the Petitioner has filed an Appeal challenging the impugned Assessment Order, which is pending before the Commissioner of Income Tax (Appeals) [('CIT (A')]. He relies on the decision of this Court in ***Shantilal Prabhudas & Co. vs. Income-tax Officer [2025] 175 taxmann.com 303 (Bombay)*** wherein under similar circumstances, this Court had directed to parties to pursue its Appeal already filed against the impugned Assessment Order and expressly kept open all contentions while observing that until the Appeal is decided, the impugned Assessment Order would not be acted upon.

3. The learned counsel for the Respondents does not dispute the said position and the fact that the Appeal is yet to be decided.

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

(a) The Petitioner shall pursue its Appeal already filed before the CIT (A) 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 the ones raised in the present Writ Petition are kept open to be agitated before the CIT (A).

(c) Until the Appeal before CIT (A) is decided the impugned Assessment Order and any consequential notices emanating therefrom, shall not be acted upon.

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

6. The Writ Petition is disposed of in the aforesaid terms. 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.]**

Aswale