IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3757 OF 2026

Hari Mulchand Bhatia ...Petitioner

Versus

Assistant Commissioner of Income Tax
Central Circle – 1, Thane & Ors. ...Respondents

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

Mr.Ashok Kotangle a/w Mr.Unnayan G.Dhale a/w Mr.Suresh Kabra a/w Mr.Pravin Parghane, Advocates *for the Respondents.*

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

DATE: MARCH 25, 2026

P. C.

1. The above Writ Petition relates to ***A.Y. 2017 – 18*** and 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 20.03.2024 issued u/s 148 of the Act (Ex. C) and the Assessment Order dated 12.03.2025 (Ex. M);*
>
> *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 20.03.2024 issued u/s 148 of the Act (Ex. C) and the Assessment Order dated 12.03.2025 (Ex. M) and any consequential action thereof;"

2. Mr. Walve, 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 Appeals')***. 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 the 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. Mr. Kotangle, 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 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 the ones raised in the present Writ Petition, are kept open to be agitated before the CIT Appeals.

(c) Until the Appeal before CIT Appeals is decided, the impugned Assessment Order 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 Appeals and which shall be decided by the CIT Appeals 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.]**