

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.1579 OF 2025

S. V. Distributors Private Limited

.. Petitioner

Versus

Additional/Joint/Deputy/Assistant Commissioner
of Income Tax/ Income Tax Officer & Ors.

.. Respondents

UTKARSH
KAKASAHEB
BHALERAO

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UTKARSH KAKASAHEB
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Ms.Gunjan Kakad (through V.C.) i/b Mint & Confreres,
Advocate for the Petitioners.

Mr.Vipul A. Bajpayee, Advocate for the Respondents.

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

DATE : FEBRUARY 17, 2026

P. C.

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

“(a) this Honourable Court may be pleased to issue a writ of Certiorari, or a Writ in the nature of Certiorari, or any other appropriate Writ, order or direction under Article 226 of the Constitution of India, calling for the records of the Petitioner’s case so far as they relate to the issue of the impugned order dated 26th August 2022 (Exhibit L) by Respondent No.4 to the extent the impugned order directs Respondent No.2 to initiate recovery proceedings pursuant to rejection of the application filed by the Petitioner before the high-pitched assessment committee and after going through and examining the question of the validity, propriety and legality thereof, be pleased to quash the impugned order dated 26th August 2022.

- (b) *that this Honourable Court may be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus, or any other appropriate Writ, order or direction under Article 226 of the Constitution of India, directing Respondent No.4 to withdraw, revoke and cancel the impugned order dated 26th August 2022 (Exhibit L) to the extent the impugned order directs Respondent No.2 to initiate recovery proceedings pursuant to rejection of the application filed by the Petitioner before the high-pitched assessment committee and direct Respondent No.3 to dispose the appeal of the Petitioner in accordance with law and direct Respondent No.2 not to initiate any recovery proceedings until disposal of the appeal of the Petitioner.*
- (c) *that this Honourable Court may be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus, or any other appropriate Writ, order or direction under Article 226 of the Constitution of India, directing Respondent No.1 and Respondent No.2 to withdraw, revoke and cancel the impugned revocation order dated 26th August 2022 (Exhibit L) passed by Respondent No.4 to the extent the impugned order directs Respondent No.2 to initiate recovery proceedings pursuant to rejection of the application filed by the Petitioner before the high-pitched assessment committee and direct Respondent No.4 to consider the application of stay filed by the Petitioner in accordance with the law and in case the application of the Petitioner is rejected, direct Respondent No.2 to not initiate recovery proceedings for two weeks from the date of disposal of the Petitioner's application for stay before Respondent No.4.*
- (d) *that this Honourable Court may be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus, or any other appropriate Writ, order or direction under Article 226 of the Constitution of India, directing the high-pitched assessment committee constituted under Respondent No.5 to reconsider the application filed by the Petitioner by providing an opportunity of hearing.*
- (e) *that this Honourable Court may be pleased to issue a Writ of Prohibition or a Writ in the nature of Prohibition or any other appropriate Writ, order or direction under Article 226 of the Constitution of India, prohibiting the Respondents from taking any action whatsoever to proceed to recover the demand arising from the assessment order for the assessment year 2018-19 until*

the appeal is finally heard and disposed of by Respondent No.3 and the orders thereof are received by the Petitioner and for a period of four weeks thereafter.”

2. Despite these reliefs, the learned advocate appearing on behalf of the Petitioner submitted that since the Petitioner is under going a Corporate Insolvency Resolution Process (CIRP), and a moratorium under Section 14 of the Insolvency and Bankruptcy Code, 2016 is in place, the only relief that he seeks is to direct Respondent No.3 to dispose of the Appeal of the Petitioner as expeditiously as possible.

3. Since this the limited relief pressed before us, and considering that the Appeal filed by the Petitioner is of the year 2021, we dispose of this Writ Petition by requesting the 3rd Respondent to decide the Appeal filed by the Petitioner as expeditiously as possible and in any event within a period of 3 months from the date of communication of this order to the 3rd Respondent.

4. We clarify that before deciding the Appeal filed by the Petitioner, the 3rd Respondent shall give a personal hearing to the Petitioner, a notice of which shall be given atleast 7 days prior thereto.

5. The Writ Petition is accordingly 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.]