IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2801 OF 2024

Rakesh Kumar Goyal .. Petitioner

Versus

Assistant Commissioner of Income-
Tax Central Circle – 3(1)- Mumbai & Ors. .. Respondents

Adv. Madhur Agrawal a/w Adv. Punit J. Shah i/b Adv. Atul K. Jasani, for the Petitioner.

Adv. P. C. Chhotaray a/w Adv. Sangita Choure for Respondents.

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

DATE: JANUARY 20, 2026

P. C.

1. After the above Writ Petition was argued for some time, and we were not inclined to exercise our extraordinary, equitable and discretionary jurisdiction under Article 226 of the Constitution of India, Mr. Agrawal, the learned counsel appearing on behalf of the Petitioner, on instructions, stated that he would like to withdraw the above Petition with liberty to avail of the Appellate remedies available under the Income Tax Act. He, however, submitted that the Appellate remedy may be time barred and therefore this Court ought to condone the delay in filing the Appeal.

2. Having heard Mr. Agrawal on this limited aspect, we are of the view that if the Appeal is filed by the Petitioner within a period of 4 weeks from today, the said Appeal shall be entertained on merits and without going into the question of limitation. In other words, we have hereby condoned the delay in filing the Appeal, provided the same is filed within a period of 4 weeks from today.

3. It is needless to clarify that all contentions, including the contentions raised in the present Petition, are expressly kept open to be agitated in the Appeal proposed to be filed by the Petitioner.

4. 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.]**

Mansi shelke