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

WRIT PETITION NO. 3134 OF 2025

Captain Vilas Waman Katre ...Petitioner
Vs.
Additional Commissioner of Income Tax, Central Range – 7 & Anr. ...Respondents

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Ms. Fereshte Sethna (through VC) with Ms. Mrunal Parekh and Ms. Naomi i/b. DMD Advocates for the Petitioner.
Mr. Suresh Kumar for the Respondents.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.
DATE: 17 APRIL 2026.

P.C.

1. We have heard Ms. Sethna, learned counsel for the petitioner and Mr. Suresh Kumar, learned counsel for the Revenue on the present writ petition.

2. The prayers made in the writ petition are required to be noted which read thus:-

> "a) that this Hon'ble Court be pleased to issue a writ of certiorari or any other appropriate writ, order or direction in the nature of certiorari under Article 226 of the Constitution of India, calling for all the records, papers and proceedings pertaining to the Impugned Orders dated NIL January 2024, 1 July 2024, 8 October 2024, 27 January 2025 and 21 February 2025 (Exhibits A to E hereto), and after examining the validity, legality and propriety thereof, to quash and set these aside;
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> b) pending the hearing and final disposal of this writ petition, for an order of stay of the operation and effect of the Impugned Orders dated NIL January 2024, 1 July 2024, 8 October 2024, 27 January 2025 and 21 February 2025 (Exhibits A to E hereto)."

3. We have also perused the order dated 10 November 2025 passed by a co-ordinate Bench of this Court, which refers to Income Tax Appeal No. 892 of

2025 filed by the petitioner, assailing the majority orders passed by the Tribunal dated 21 February 2025. We are informed by Mr. Suresh Kumar that the Revenue has also challenged the final order passed by the Tribunal in Income Tax Appeal No. 1060 of 2024. The said appeal is not listed.

4. Considering the nature of the contentions as urged on behalf of the petitioner, we are of the clear opinion that all contentions of the petitioner are required to be kept open to be agitated in the pending appeal.

5. We are accordingly inclined to dispose of this petition with liberty to the petitioner to raise all such contentions on merits in the pending appeals.

6. At this stage, we are informed by Ms. Sethna that certain attempts are being made by the concerned officials to take coercive steps against the petitioner for recovery on the basis of the impugned order. The situation is that both the Revenue as also the assessee are before this Court in their respective appeals challenging the orders passed by the Tribunal, that too in the circumstances which are peculiar that two learned members, namely, the Accountant Member and the Judicial Member being deferred, leading to rendering of a majority opinion. In these circumstances, we are of the opinion that till appropriate orders are passed on the appeals, the Department shall not take any coercive action of recovery against the petitioner on the basis of the orders passed by the Tribunal. Needless to observe that all contentions of the parties are expressly kept open.

7. In terms of the aforesaid observations, the petition stands disposed of. No costs.

8. Although we have disposed of the petition, we direct the Registry to place the proceedings of the writ petition with the appeals filed by the petitioner as also by the Revenue, only for the purpose of referring to relevant documents/ applications, so that a separate compilation need not be prepared and the appeals may be heard accordingly.

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**