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

WRIT PETITION NO. 5385 OF 2025

K M Gandhi Metals Private Limited .. Petitioner

Versus

Income Tax Officer, Ward 6(3)(1),
Mumbai and Ors. .. Respondents

Mr. Dharan V. Gandhi*, a/w Ms. Aanchal Vyas, for the Petitioner.*

Mr. Akhileshwar Sharma*, for the Respondents.*

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JANUARY 13, 2026

P. C.

1. The above Writ Petition was disposed of by order dated 1st December 2025. By the said order, this Court had set aside the impugned notice issued under Section 148 and all other proceedings/orders emanating therefrom.

2. Today, the matter has been moved by way of a praecipe because, despite the order dated 1st December 2025, it appears that the Faceless Assessing Officer has passed an Assessment Order dated 1st January 2026 on the basis of the impugned notice issued under Section 148, and which was already set aside by this Court. It is for this reason that the praecipe is moved to set aside the order dated 1st January 2026.

3. Mr. Sharma, the learned Advocate appearing for the Revenue, fairly stated that this order has been wrongly passed due to some miscommunication with the Faceless Assessing Officer. It appears that he was not aware of the order passed by this Court on 1st December 2025. Mr. Sharma, on behalf of the Faceless Assessing Officer, has apologised to the Court for this lapse and submitted that in view of the order dated 1st December 2025 passed by this Court (in the above Writ Petition), the Assessing Officer’s order dated 1st January 2026 cannot stand and should be set aside.

4. We hereby accept the apology tendered by Mr. Sharma. Since the notice issued under Section 148 was itself quashed by us vide order dated 1st December 2025, the Faceless Assessing Officer should not have proceeded further and passed the Assessment Order dated 1st January 2026. We accordingly set aside the Assessment Order dated 1st January 2026, passed for Assessment Year 2018-2019, and which Assessment Year was also the subject matter of the impugned notice issued under Section 148 of the Income Tax Act.

5. It is needless to clarify that the consequential notice of demand and the show cause notice for penalty are also hereby quashed.

6. The praecipe is accordingly disposed of. 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.]**

Darshan Patil

Signed by: Darshan Patil
Designation: PA To Honourable Judge
Date: 14/01/2026 15:37:12