

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.2068 OF 2026

Pravin Manilal Sanghvi

.. Petitioner

Versus

Principal Commissioner of Income Tax (Central),
Pune & Ors.

.. Respondents

UTKARSH
KAKASAHEB
BHALERAO

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UTKARSH KAKASAHEB
BHALERAO
Date: 2026.02.20
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**Mr.Sham V. Walve a/w Abhishek Khandelwal a/w
Bhavik Chheda**, Advocates for the Petitioner.

**Mr.Ashok Kotangle a/w Suresh Kabra, Kishore
Walunju, Nikhil Kamble**, Advocates for the
Respondents/Revenue.

**CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : FEBRUARY 17, 2026**

P. C.

1. The above Writ Petition is filed seeking to quash and set aside the Sanction Order dated 26th November 2025 passed under Section 279(1) of the Income Tax Act, 1961. According to the Petitioner the sanction could not have been granted in light of the fact that all dues of the Income Tax Department have in fact been paid though belatedly, and it was not even the case of the Department that there is any case of under reporting or diminution of the tax liability. In such a case, no

sanction for prosecution could have been accorded under Section 279(1), is the argument of the Petitioner.

2. Mr.Kotangle, the learned advocate appearing on behalf of the Revenue sought time to take instructions and file an affidavit-in-reply to the above Writ Petition.

3. Acceding to his request, we direct that the affidavit-in-reply, if any, shall be filed on or before 10th March 2026 and a copy of the same shall be served on the advocates for the Petitioner. In the event the Petitioner wants to file any affidavit-in-rejoinder, they shall do so on or before 14th March 2026 and serve a copy of the same on Mr.Kotangle, the learned advocate appearing on behalf of the Revenue.

4. In the meanwhile, and strictly without prejudice to the rights and contentions of all parties we direct that the Sanction Order dated 26th November 2025 shall not be acted upon until further orders.

5. Stand over to 17th March 2026.

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.]