IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.2857 OF 2023

Ridge Innovations Private Limited ... Petitioner
Versus
Shri Satish Kumar Goyal
Principal Commissioner of Income Tax,
Nasik-1 And Another ... Respondents

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Mr. Rafique Dada, Senior Advocate a/w Mr. Gaurav Mehta, Mr. Mukul Taly, Mr. Aziz Mohammed, Sehyr Taly i/b S. Mahomedbhai & Co. for the Petitioner.

Mr. Suresh Kumar for the Respondents.

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CORAM : DHIRAJ SINGH THAKUR &
KAMAL KHATA, JJ.

DATE : 14 MARCH 2023

P.C.

. Mr. Dada, learned Senior Advocate seeks leave to amend the Petition in terms of the draft amendment, the same is taken on record and marked '**X**' for identification.

2 The Petitioner challenges the notice dated 27 February 2023 issued by the Principal Commissioner of Income Tax, Nashik-1, whereby the revisional power was sought to be invoked under Section 263 of the Income Tax Act, 1961 ("the Act"). The argument

advanced by Mr. Dada, is that, in terms of the Notification dated 13 August 2022, the Principal Chief Commissioner of Income Tax, National e-assessment Centre is conferred with concurrent jurisdiction for the purposes of facilitating the conduct of the e-assessment proceedings. Since the assessment jurisdiction of the Petitioner falls under overall control of the Principal Chief Commissioner of Income Tax, New Delhi, it must be presumed that he has exercised his powers with regard to the e-assessment proceedings, leading to the passing of the Order of assessment dated 15 March 2021. It is in these circumstances, urged that, the revisional powers cannot be permitted to be exercised by the Authorities lower than of the Principal Chief Commissioner of Income Tax, National e-assessment Centre, New Delhi. On a pointed question as to whether Order of assessment dated 15 March 2021 was at all passed by the Principal Chief Commissioner of Income Tax, National e-Assessment Centre, Delhi, Mr. Kumar, learned Counsel for the Respondents states that he shall have to take instructions in the matter and will file a detailed response.

3 Issue notice. Service waived by Mr. Suresh Kumar, learned Counsel for the Respondents. Objections be filed within six weeks.

4 There shall be ad-interim relief in terms of prayer clause -(b) of the Petition till the next date.

5 List on 25 April 2023.

(KAMAL KHATA, J.) **(DHIRAJ SINGH THAKUR, J.)**