

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.12089 OF 2025

Nyati Landmark Projects LLP

.. Petitioner

Versus

Assistant Commissioner of Income Tax
Central Circle 2(3) Pune and ors.

.. Respondents

***Mr. Nishant Thakkar, with Mr. Hiten Thakkar, Mr. Shubham Bhandari
i/b. Lumiere Law Partners, Advocates for the Petitioner.***

***Mr. Ashok Kotangle, with Mr. Vishnu Chaudhari, Mr. Nitesh
Kotangale, Ms. Neha Pende i/b. Ms. Smita Thakur & Mr. Prosper
D'souza, Advocates for the Respondent - Revenue (Central Circle).***

**CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.**
DATE: SEPTEMBER 23, 2025

P. C.

1. The above Writ Petition is filed seeking a writ of prohibition restraining Respondent No.1 from passing any order under Section 271(D) of the Income Tax Act, 1961 pursuant the impugned notice dated 22nd August, 2025. The purpose of filing this Petition is because though the quantum proceedings are in challenge before the CIT (Appeals), the Assessing Officer is proceeding with the penalty proceedings which is contrary to the ratio laid down by this Court in two decisions.

2. Mr. Kotangale, the learned advocate appearing on behalf of the Revenue sought three weeks' time to filing 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 14th October, 2025 and a copy of the same shall be served on the advocate for the Petitioner. If the Petitioner wants to file any Affidavit-in-rejoinder, they are free to do so on or before 28th October, 2025 and serve a copy of the same on the advocate for the Revenue.

4. We now place the matter for admission on **4th November, 2025**.

5. In the meanwhile and until further orders, without prejudice to the rights and contentions of the parties, we direct that there shall be ad-interim relief in terms of prayer clause (e) which reads thus:-

"e. that pending the hearing and final disposal of this petition the Respondents, successors in office, subordinates, servants and agents be restrained by an order and injunction from taking any steps pursuant to impugned notice (Exhibit "F") issued by Respondent No.1"

6. Stand over to 4th November, 2025 for admission.

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.

[AMIT S. JAMSANDEKAR , J.]

[B. P. COLABAWALLA, J.]