
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 8862 OF 2025

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Navin Traders

.. Petitioner

Versus

Assistant Commissioner of Income Tax
Circle-(1), Nashik & Ors.

.. Respondents

*Mr. Jitendra Singh a/w Shivali Mhatre and Varun Sharma, Advocates
for the Petitioner.*

*Mr. Ashok Kotangle a/w Mr. Vishnu Chaudhari a/w Nikitesh
Kotangale a/w Neha Pende, Advocates for Respondents/Revenue.*

**CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.**
DATE: NOVEMBER 3, 2025

P. C.

1. The above Writ Petition is filed challenging the impugned penalty Order dated 28th September 2024.

2. The main ground of challenge is that the penalty order has been passed in breach of principles of natural justice. In this regard, the learned Advocate appearing on behalf of the Petitioner brought to our attention that

on 23rd September 2024 a Notice was purportedly issued to the Petitioner giving him a final opportunity of being present on 26th September 2024 at 11.30 a.m. before the Assessing Officer.

3. According to the Petitioner, this Notice has never been served on the Petitioner and therefore he was unable to attend the personal hearing fixed on 26th September 2024. The impugned penalty order therefore is passed in breach of principles of natural justice, was the submission.

4. The entire issue in the present case revolve around whether the Notice dated 23rd September 2024 was served upon the Petitioner or otherwise.

5. Since this is the case, we direct the Revenue to file an affidavit-in-reply to the above Writ Petition clarifying this aspect. The reply shall be filed on or before 24th November 2025 and a copy of the same shall be served on the Advocate for the Petitioner.

6. Now we place the above Writ Petition on 25th November 2025 for ad-interim reliefs. We put the parties to Notice that we may dispose of the Writ Petition at that stage itself

7. In the meanwhile, without prejudice to the rights and contentions of the parties, we direct that there shall be ad-interim relief in terms of prayer clause (d) which read thus :-

*“d. that pending the hearing and final disposal of this petition the Respondents, their successors in office, subordinates, servants and agents be restrained by an order and injunction of this Hon’ble Court from taking any steps pursuant to the impugned penalty order (**Exhibit N**) dated 28th September 2024 and the issue of the impugned notice (**Exhibit O**) dated 28th September 2024.”*

8. Stand over to 25th November 2025.

9. 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.]